

# THE SCHOOL ADMINISTRATOR

and Uniform Compliance Guidelines  
ISSUED BY STATE BOARD OF ACCOUNTS

Volume 176

December 2006

## ITEMS TO REMEMBER

### DECEMBER

- |          |     |  |
|----------|-----|--|
| December | 1:  | Prove the Fund Ledger and Ledger of Receipts for the month of November to the control of all funds and reconcile the control with the depository statement. Prove all receipt accounts for each fund to total receipts for that fund. Prove the Ledger of Appropriations, Allotments, Encumbrances, Disbursements, and Balances to the total disbursements of the control account of the Fund Ledger. Prove all expenditure accounts with each program to the total disbursements of that program. |
| December | 20: | Last day to report and make payment of state and county income tax withheld during November to the Department of Revenue. (Please review Volume 140, Page 7, December 1997.)   |
| December | 25: | Merry Christmas - Legal Holiday (IC 1-1-9-1)   |

### JANUARY

- |         |        |  |
|---------|--------|--|
| January | 1:     | New Year's Day - Legal Holiday (IC 1-1-9-1)  |
| January | 2:     | Open a Ledger of Appropriations, Allotments, Encumbrances, Disbursements, and Balances by recording the appropriations by programs approved by the board of school trustees in the Resolution of Appropriations for the 2007 calendar year unless such appropriations must be reduced pursuant to action taken by the County Board of Tax Adjustment (if applicable) or by the Department of Local Government Finance. Record in the expenditure accounts of each program the allotments made by the board of school trustees. Also add to the 2007 year's appropriations by programs and to the expenditure accounts by allotments, any encumbered appropriations and allotments of the 2006 calendar year to be carried forward. |
| January | 2-31:  | Annual meeting of the school board to organize as board of finance by electing one member as president and one member as secretary for the year. A school corporation (as defined in IC 36-1-2-17) may determine if a board of finance meeting is needed on an annual basis. (After the first Monday and on or before the last day of January.) (IC 5-13-7-6)  |
| January | 15-31: | IC 20-20-8-3 provides that no earlier than January 15 or later than January 31 of each year the governing body of a school corporation shall publish an annual performance report in accordance with IC 20-20-8-3.   |

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**JANUARY**  
**(Continued)**

- |         |     |  |
|---------|-----|--|
| January | 20: | Last day to report and make payment of state and county income tax withheld during December to the Department of Revenue. (Please review Volume 140, Page 7, December 1997.) |
| January | 15: | Martin Luther King, Jr.'s Birthday - Legal Holiday (IC 1-1-9-2)  |
| January | 31: | Last day to file fourth quarter report with the Internal Revenue Service and complete payment of federal tax withheld. Each employee shall be furnished Form W-2.            |
| January | 31: | Last day to file form 100-R, Report of Names, Addresses, Duties and Compensation of Public Employees, with the State Board of Accounts.                                      |

**FEBRUARY**

- |          |     |   |
|----------|-----|---|
| February | 1:  | Prove all ledgers for the month ending January 31 as outlined for the month of December.  |
| February | 12: | Legal Holiday – Lincoln's Birthday. (IC 1-1-9-1)  |
| February | 19: | Legal Holiday –Washington's Birthday. (IC 1-1-9-1)  |
| February | 20: | Last day to report and make payment of state and county income tax withheld during January to the Department of Revenue. (Please review Volume 140, Page 7, December 1997.)                     |
| February | 28: | Last day to file withholding statements together with Yearly Reconciliation of Employer' s Quarterly Tax Returns with Internal Revenue Service and Indiana Department of Revenue, respectively. |

**SOCIAL SECURITY**

We understand that for the maximum amount of taxable and creditable annual earnings subject to social security will increase to \$97,500 in 2007. No maximum base for Medicare will exist. Rates will remain at the 2006 level at a combined rate of 7.65 percent (both employer and employee for a total of 15.3 percent) representing a 6.20 percent rate for social security and 1.45 percent for Medicare.

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**INSURANCE FOR SCHOOL LUNCH EMPLOYEES**

**Compensation Insurance.**

Pursuant to IC 22-3-6-1, all State and political subdivisions are subject to the provisions of the Worker's Compensation Act. The Attorney General provided in Official Opinion 61 of 1949 that cooks and cooks' helpers employed for the school lunch program are eligible for benefits under the Worker's Compensation Act. We are not aware of any changes to the Opinion. IC 20-41-2-4 authorizes the governing body of a school corporation to supervise and control a school lunch program through a school lunch fund in a school corporation bank account or through an extra-curricular bank account. The employees of a school lunch program in either method are to be included in any worker's compensation policy covering school corporation employees. Payment of premium on the policy shall be made from the general fund of the school corporation; however, in the case of a school corporation whose school lunch fund is in the extra-curricular account, the school lunch fund may reimburse the school corporation general fund for the amount of the premium paid on account of school lunch employees or any part thereof, if so determined by a board of school trustees.

We recommend in school corporations where school lunch cooks and helpers are paid from an extra-curricular account that provisions specifically state in the worker's compensation insurance policy that said policy includes school lunch personnel paid from an extra-curricular account.

**Group Insurance.**

If the school lunch program is administered through a school lunch fund in the school corporation records, the school lunch personnel would be non-instructional employees of the school corporation and would be included in any contract for group insurance as defined in IC 5-10-8-1 which the school corporation carries for employees. That portion of the premium of such insurance which is paid by the school corporation would be disbursed from the school lunch fund. IC 5-10-8-1 states in part: "(1) 'Employee' means: (A) an elected or appointed officer of official, or a full-time employee; (B) if the individual is employed by a school corporation, a full-time or part-time employee; (C) for a local unit public employer, a full-time or part-time employee or person who provides personal services to the unit under contract during the contract period; . . ."

If the school lunch program is administered through an extra-curricular account, the salaries and any employer paid group insurance premiums for the school lunch personnel will normally be paid from the school lunch fund in the extra-curricular account. IC 5-10-8-2.6 provides that a public employer has authority to contract for group insurance in relation to employees and pay a part of the cost of such insurance. IC 5-10-8-2.6(b) states "A public employer may provide programs of group insurance for its employees and retired employees. The public employer may, however, exclude part-time employees and persons who provide services to the unit under contract from any group insurance coverage that the public employer provides to the employer's full-time employees. A public employer may provide programs of group health insurance under this section through one (1) of the following methods: (1) By purchasing policies of group insurance. (2) By establishing self-insurance programs. (3) By electing to participate in the local unit group of local units that offer the state employee health plan under section 6.6 of this chapter. A public employer may provide programs of group insurance other than group health insurance under this section by purchasing policies of group insurance and by establishing self-insurance programs. However, the establishment of a self-insurance program is subject to the approval of the unit's fiscal body." An appropriation may be made in the food services function of the school corporation general fund to pay some of the cost of the school lunch program when necessary and the governing board so desires. Thus, an appropriation of general fund money may be made for salaries and wages of school lunch personnel and for a part of the cost of premium on group insurance for school lunch personnel when the program is administered in an extra-curricular account.

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**SCHOOL BUS DRIVERS  
EMPLOYMENT, INSURANCE, WITHHOLDINGS AND CONTRACTS**

**Non-Instructional Employees**

IC 20-27-2-4 and IC 20-27-5-4 provide that if a school corporation owns in its entirety the school bus equipment, the corporation may employ school bus drivers in the same manner as other non-instructional personnel who are employed by the school corporation, on a school year basis; however, the employment contract shall be in writing. The form is prescribed by the State School Bus Committee. The title is "School Bus Driver's Employment Contract". Therefore, even though the drivers of corporation owned buses are non-instructional employees, they must have a written and signed contract on the prescribed form. The school corporation providing pupil transportation under IC 20-27-5-4 shall purchase and carry public liability and property damage insurance covering the operation of the corporation owned school bus equipment. Additionally, the school corporation may carry such additional insurance, including health and accident and medical payments insurance, as the School Board deems necessary.

Payroll deductions shall be made from the salaries of drivers of corporation owned school buses in the same manner as from other non-instructional employees. These drivers would also be included in worker's compensation insurance and other benefits as provided other non-instructional employees.

**Independent Contractors**

IC 20-27-2-12 and IC 20-27-5-5 provide that when a school bus driver is required to furnish either the school bus body or the chassis or both, the governing body of the school corporation shall enter into a written transportation contract with the school bus driver. The contract form is prescribed by the State School Bus Committee and is titled "Driver Owned Equipment Contract for Transporting Children". Information concerning contracts begins at IC 20-27-5-5.

School bus driver contractors furnishing all or part of the transportation equipment have been considered independent contractors and therefore have not been included on the payroll of the school corporation or subject to payroll deductions. However, IC 20-27-5-5(b) now states "The transportation contract may include a provision allowing the school bus driver to be eligible for the life and health insurance benefits and other fringe benefits available to other school personnel."

**Fleet Contractors**

When a pupil transportation contractor is required to furnish two (2) or more school buses and school bus drivers, the governing body of a school corporation shall enter into a written fleet contract. The fleet contract form is prescribed by the State School Bus Committee and is titled "Fleet Contract for Transporting Children". Information concerning fleet contracts is provided beginning at IC 20-27-5-6.

School bus drivers performing under the provisions of a fleet contract have not been included on the payroll of the school corporation since they are working under the provisions of an independent contract. These contractors have not been subject to payroll deductions. IC 20-27-5-5(b) now states "The transportation contract may include a provision allowing the school bus driver to be eligible for the life and health insurance benefits and other fringe benefits available to other school personnel."

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**SCHOOL BUS DRIVERS  
EMPLOYMENT, INSURANCE, WITHHOLDINGS AND CONTRACTS  
(Continued)**

The Internal Revenue Service should be consulted to determine if the providing of fringe benefits or the control of work conditions would have an impact on payroll status in any individual school corporation.

The School Bus Driver's Employment Contract, Driver Owned Equipment Contract for Transporting Children and Fleet Contract for Transporting Children are currently being revised by the State School Bus Committee.

**APPROVAL OF ACCOUNTS PAYABLE VOUCHERS (CLAIMS) BY GOVERNING BOARD**

The board of school trustees or other governing body of a school corporation has the responsibility to examine and approve all accounts payable vouchers (claims) before they are forwarded to the treasurer of the school corporation for checks to be written in payment thereof. Accordingly, each accounts payable voucher (claim) should be made available for examination by each member of the board present at a public meeting.

The fiscal officer of a governmental entity may not draw a warrant or check for payment of a claim unless:

- (1) there is a fully itemized invoice or bill for the claim;
- (2) the invoice or bill is approved by the officer or person receiving the goods and services;
- (3) the invoice or bill is filed with the governmental entity's fiscal officer;
- (4) the fiscal officer audits and certifies before payment that the invoice or bill is true and correct; and
- (5) payment of the claim is allowed by the governmental entity's legislative body or the board or official having jurisdiction over allowance of payment of the claim. [IC 5-11-10-1.6]

The board may use signature stamps for approving accounts payable vouchers (claims) if the board adopts a resolution approving such use. Separate individual signature stamps would be required for each member of the board since all members may not be present at each meeting. If signature stamps are used, each stamp must be in the possession or control of the person whose signature is contained thereon.

IC 5-11-10-2 requires the State Board of Accounts to prescribe a form which will permit claims from two (2) or more claimants to be listed on a single document. IC 5-11-10-2 further provides that when such list is signed by members of the governing body, showing the claims and amounts allowed each claimant and the total claimed and allowed as listed on such document, the members of such governing body need not sign each claim. The form prescribed under this provision shall be prepared by or filed with the disbursing officer of the political subdivision (Treasurer of a School Corporation) together with the supporting claims and all such documents shall be carefully preserved by the disbursing officer as a part of the official records of the office.

The State Board of Accounts has prescribed General Form 364 titled "Accounts Payable Voucher Register". The form provides for showing the dates of the period covered and the number of each page and the total number of pages, the date the claim was filed with the school corporation by the claimant, the number assigned to the claim by the school corporation, the name of the claimant, the fund to which the payment will be charged, the amount of the claim as filed, the amount allowed by the board, the check number and any necessary memoranda concerning the claim, particularly in relation to amounts disallowed.

When using General Form 364 in the process of allowing claims, members of the board need not sign or initial each claim. All members present at the meeting at which the claims listed on the register are allowed, in whole or in part, must sign the register.

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**APPROVAL OF ACCOUNTS PAYABLE VOUCHERS (CLAIMS) BY GOVERNING BOARD**

(Continued)

IC 20-26-5-19 now provides in part ". . . governing body under its powers to fix and pay the salaries and compensation of employees of the school corporation and to contract for services under IC 20-26-5-4(8) may distribute payroll based on contractual and salary schedule commitments instead of payroll estimates approved in advance by the governing body." A previous discussion of IC 20-5-6-6.6 (now IC 20-26-5-19) with an assistant attorney general provided the interpretation that to authorize the treasurer to make payment of salaries and compensation without prior board allowance of each payroll claim, the board must pass (one time only) a resolution to provide the treasurer with such authority. Payroll claims must then be presented to the board at the next regular meeting to ratify the action of the treasurer.

**OBSOLETE VOLUME**

All articles of Volume 136 of The School Administrator and Uniform Compliance Guidelines have now been updated and reprinted in later volumes or are no longer applicable. Thus Volume 136, which was distributed December 1996 may now be deleted from your files.

**TECHNOLOGY GRANTS - CLARIFICATION OF FUNDS**

The following funds are used for accounting for Technology grants:

Source - IC 20-40-15 - Fund 372 – Money transferred to the fund under  
IC 20-40-14-1 or IC 20-40-14-3 or 4. (2) Other money, as designated  
by the Department.

Source - Corporation for Education Technology IC 20-20-15  
Fund 373 - technology grants - buddy system, receipt 3218

Source - Department of Education  
Fund 374 - grants for purchase of equipment, receipt 3217  
Fund 378 - technology planning grants, receipt 3216, (from  
IC 4-34-4-5

Source - Fund 377 - Internet charges and related equipment, one-time  
equipment purchases and training, receipt 3215 (from IC 4-34-3-4).

Source - Direct from United States Department of Education  
Fund 672 - Challenge Grant for Technology

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**SCHOOL FOOD VERIFICATIONS OF ELIGIBILITY**

We understand situations exist which could be a concern regarding school corporations test-checking the validity of information provided on the applications for free and reduced-priced meals. The results of test-checks, are to be reported to the Indiana Department of Education in accordance with 7CFR 245.6(a). Some tests note a very high incidence of errors or inaccurate applications.

An error for purposes of the test-check is an approved application, attempted to be verified that can not be verified by the program participants with requested income verification information (i.e., paycheck stub, W-2, etc.). Program participants who have an application that can not be verified are not always dropped from the free and reduced-price meal program and corrections in reporting and additional testing does not always occur.

The State Board of Accounts is of the audit position school corporation officials should request a written position from the Indiana Department of Education stating whether the corrective action taken was sufficient or if additional verifications need to be performed when high incidences of errors in test sample verifications are noted. The written communication to the Department of Education should also request a determination if any increases or decreases in funding will result to the school corporation because of the concerns noted with the verification process.

**NEW CHART OF ACCOUNTS**

Recent meetings and comments have suggested the changes enclosed pertaining to the Chart of Accounts.

Please be reminded effective January 1, 2008, as previously discussed, the Chart of Accounts will be revised to more closely comply with requirements of the United States Department of Education, National Center for Educational Statistics (NCES). Modifications, as always, are possible prior to January 1, 2008, due to any possible changes by the NCES, the General Assembly, Department of Education, your input, etc. Form Nine reporting should be on the existing Chart of Accounts through the period ending December 31, 2007. Therefore, there should be no early implementation which could effect reporting prior to January 1, 2008.

However, the Chart as enclosed is principally the final version which can be used to initiate programming and anticipated budgetary preparations. Additionally several suggestions received late in the process will be considered for future revisions, in some cases after consultation with the applicable Division of the Department of Education, i.e., Financial Management, Analysis and Reporting, Exceptional Learners etc.

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PART 3

FUNDS AND FUND ACCOUNTING

FUNDS

A fund, as used in the manual, represents moneys set aside for specific activities of a school corporation. A fund constitutes a complete accounting entity and all financial transactions, both receipts and disbursements, are to be recorded in the fund to which they pertain. The funds established by law for Indiana school corporations are: General Fund, Debt Service Fund, Capital Projects Fund, School Transportation Fund, School Bus Replacement Fund, Special Education Preschool Fund, School Lunch Fund, Textbook Rental Fund, Repair and Replacement Fund, Self-Insurance Fund and Levy Excess Fund. Tax levies, subject to limitations, may be established for the General, Debt Service, Capital Projects Fund, Special Education Preschool Fund, School Transportation and School Bus Replacement Funds. No tax levies may be established for the School Lunch Fund or the Textbook Rental Fund as these funds are designed to be self-supporting. Under certain conditions, a Construction Fund and other Special Funds may be established.

Numerical designations for each of these funds shall be as follows:

	<u>1-1-08</u>	<u>EXISTING</u>
General Fund	0100	010
Referendum Fund	0160	016
Debt Service Fund	0200	020
Retirement/Severance Bond Debt Service Fund	0250	025
Capital Projects Fund	0350	035
School Transportation Fund	0410	041
School Bus Replacement Fund	0420	042
Special Education Preschool Fund	0600	060
Rainy Day Fund	0610	061
Retirement/Severance Bond Fund	0620	062
Post-Retirement/Severance Future Benefits Fund	0630	063
Construction Fund	0700	070
School Lunch Fund	0800	080
Textbook Rental Fund	0900	090
Repair and Replacement Fund	1000	100
Self-Insurance Fund	1100	110
Levy Excess Fund	1200	120
Enhanced Access Fund	1250	125
Electronic Map Generation Fund	1260	126
Joint Services and Supply - Special Education Cooperative Fund	1300	130
Joint Service and Supply - Area Vocational School Fund	1400	140
Joint Services and Supply - Other	1500	150
Art Association	1600	160
Child Care Program	1650	165
Historical Society	1700	170



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	<u>1-1-08</u>	<u>EXISTING</u>
Playground Fund	1750	175
Judgments	1800	180
Educational License Plates	1850	185
Alternative Education	1900	190
School Library Printed Material	1910	191
SAFE School Haven	1920	192
Early Intervention Grant	1930	193
Reading Recovery	1940	194
School Intervention and Career Counseling	1950	195

2000 Series - Donations, Gifts, and Trusts. Identify funds where the sources of revenue are gifts and donations from persons or organizations who have established memorials or endowments for projects in which the funds are administered by the school corporation.

	<u>1-1-08</u>	<u>EXISTING</u>
Instruction Support Fund	2100	210
Adult and Continuing Education Fund	2200	220
Extra-Curricular Activities Fund	2300	230
Recreational Activities Fund	2400	240
Cultural Arts Fund	2500	250
Welfare Activities Fund	2600	260
Scholarships and Awards Fund	2700	270
Construction, Remodeling, and Equipping Buildings Fund	2800	280
Miscellaneous Programs	2900	290

3000 Series - Other. Identify funds where the sources of revenue are not specified elsewhere.

	<u>1-1-08</u>	<u>EXISTING</u>
Instruction Support Fund	3100	310
Teacher Quality Improvement Program	3140	314
Principal Leadership Academy	3160	316
Economic Education Mini Grant	3180	318
Education Technology	3190	319
Adult and Continuing Education Fund	3200	320
Step Ahead	3210	321
Drug Free Communities	3220	322
Early Childhood Intervention (First Steps)	3230	323
Social Service Block Grant - State	3240	324
Medicaid Reimbursement Fund	3250	325
Extra-Curricular Activities Fund	3300	330

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	<u>1-1-08</u>	<u>EXISTING</u>
Recreational Activities Fund	3400	340
Cultural Arts Fund	3500	350
Welfare Activities Fund	3600	360
Scholarships and Awards Fund	3700	370
Non-English Speaking Programs, P.L. 273-1999	3710	371
School Technology Fund	3720	372
Tech. Plan Buddy	3730	373
Technology Grants [IC 20-40-15]	3740	374
Performance Based Awards	3750	375
Ind. School Academic Improvement Program (ISAIP)	3760	376
Access Indiana	3770	377
Technology Planning Grant	3780	378
21st Century Scholars	3790	379
Construction, Remodeling, and Equipping Buildings Fund	3800	380
Miscellaneous Programs	3900	390

4000, 5000, 6000, and 7000 Series - Federal Programs. Projects found in each federal program would be numbered with the third digit; i.e., 4110 would be a federal project funded under P. L. 103-382 IASA Title 1.

	<u>1-1-08</u>	<u>EXISTING</u>
Title I, P.L. 107-110 IASA	4100	410
Innovative Education Program Strategies Title V (Part A)		
P.L. 107-110 IASA	4200	420
Title I Migrant, P.L. 100-297 IASA	4300	430
Refugee Child Assistance, P.L. 96-212 IASA	4400	440
Title II-B	4500	450
Title II-C	4600	460
Youth Employment Training	4700	470
Summer Youth Employment	4800	480
Migrant Farm Workers	4900	490
Local Reading Improvement	4920	492
Tutorial Assistance Subgrant (Under Reading Excellence Act)	4940	494
Community Conservation	5100	510
Stewart Homeless Assistance Act	5110	511
Serve America	5150	515
IDEA, P.L. 101-476	5200	520
(IDEA, Part B) LEA Capacity Building (Sliver) Grants, P.L. 105-17	5250	525
Title I Amendment P.L. 95-561	5300	530

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	<u>1-1-08</u>	<u>EXISTING</u>
Federal Assistance Educational Preschool Handicapped P.L. 99-457	5400	540
Adult Education and Family Literacy, Title II, P.L. 105-220	5500	550
CETA Program (JTPA)	5600	560
Career Incentive	5700	570
Drug Free Schools	5800	580
Nutritional Grant – State, P.L. 95-166	5900	590
Removal of Architectural Barrier to Handicapped	5910	591
Education for Economic Security, P.L. 98-377	5920	592
Title II - Dwight D. Eisenhower - Science and Math Technology Grants	5930	593
Technology Related Assistance for Individuals With Disabilities (Division of Family and Children) P.L. 100-407	5940	594
Title III - Energy Conservation, P.L. 95-619	6100	610
Vocational and Technical Board Grants	6200	620
Title VII Bilingual, P.L. 95-380 and P.L. 95-561 (Includes Lau Program)	6300	630
Dependent Care	6400	640
Child Care and Development Block Grant	6410	641
First Steps	6420	642
Child Development Assoc. Scholarship	6430	643
DOE Drug Education	6440	644
Social Service Block Grant - Federal	6450	645
Medicaid Reimbursement - Federal	6460	646
Step Ahead 4-B, Part II, Family Preservation and Support	6470	647
Enhanced Act Education Programs	6480	648
Educating America, Title III, P.L. 103-227	6500	650
National Science Foundation	6600	660
Other Federal Programs	6610	661
School to Work Development Act, P.L. 103-239	6700	670
School to Work Opportunity Implementation	6710	671
Challenge Grant for Tech (Dir USDOE)	6720	672
Class Size Reduction, P.L. 105-277, Section 307	6750	675
School Renovation, P.L. 106-554	6810	681
IDEA, P.L. 106-554	6820	682
School Technology, P.L. 106-554	6830	683

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	<u>1-1-08</u>	<u>EXISTING</u>
Improving Teaching Quality, No Child Left Behind, Title II Part A	6840	684
Improving Teaching Quality, Enhanced Education Through Technology, Title II, Part D	6850	685
Rural Schools-Direct, (Achievement Programs), P.L. 107-110	6860	686
Rural Schools and Low Income Program-Pass Through State P.L. 107-110	6870	687
Title III, Language Instruction	6880	688
Public Charter School ESEA Title X, Part C	6890	689
Title II Part B Math and Science Partnership	6900	690
Reading First, No Child Left Behind	6940	694
Technology Literacy Challenge, Title III	6980	698

MASTER CHART OF ACCOUNTS  
RECEIPT ACCOUNTS

EXISTING	NEW 1-1-08				GENERAL	DEBT SERVICE	CAPITAL PROJECTS	TRANSPORTATION	SCHOOL BUS REPLACE.	SPECIAL ED PRESCHOOL	CONSTRUCTION	SCHOOL LUNCH	TEXTBOOK RENTAL	REPAIR AND REPLACE	SELF-INSURANCE	LEVY EXCESS	SPECIAL FUNDS
		1000	REVENUE FROM LOCAL SOURCES (H)														
		1100	Taxes (H)														
1110, 1111	1110	1110	1110 Local Property Taxes (Ad Valorem Taxes)		X	X	X	X	X	X							X
	1130	1130	1130 Income Taxes - Local Option Tax		X	X	X	X	X	X							X
1140, 1190	1190	1190	1190 Other Taxes		X	X	X	X	X	X							X
	1200	1200	Revenue From Local Government Units Other Than School Corporations (H)														
1150, 1151	1210	1210	1210 Ad Valorem Taxes (H)														
1150	1211	1211	1211 License Excise Tax		X	X	X	X	X								
1151	1212	1212	1212 Commercial Vehicle Excise Tax		X	X	X	X	X								
1120, 1125, 1160	1230	1230	1230 Income Taxes (H)														
1160	1231	1231	1231 Financial Institution Tax		X	X	X	X	X								
1120, 1125	1232	1232	1232 Local Option - Property Tax Replacement		X	X	X	X	X								
1130	1280	1280	1280 Revenue in Lieu of Taxes		X	X	X	X	X	X							X
	1290	1290	1290 Other Taxes		X	X	X	X	X	X							X
	1300	1300	Transfer Tuition and Other Payments (H)														
1311, 1321 1331, 1341	1310	1310	1310 Transfer Tuition From Individuals		X	X	X	X		X							
	1320	1320	1320 Transfer Tuition From Other Government Sources Within The State (H)														
1312, 1322 1332, 1342	1321	1321	1321 Transfer Tuition From Other School Corporations Within The State		X	X	X	X		X							
8200	1322	1322	1322 Payments by Joint School Members		X	X		X			X						X
8300	1323	1323	1323 Payments by Area Vocational School Members		X	X	X	X			X						X
8400	1324	1324	1324 Joint Services and Supply		X			X		X							X
8800	1325	1325	1325 Payments by School Corporations to Charter Schools		X												
3130	1326	1326	1326 State Transfer Tuition		X	X	X	X									
2220, 8900	1327	1327	1327 Other (Specify)		X												
	1330	1330	1330 Transfer Tuition From Other Government Sources Outside The State (H)														
1313, 1323, 1333, 1343	1331	1331	1331 Transfer Tuition From School Corporations Outside of The State		X	X	X	X		X							
1314	1340	1340	1340 Transfer Tuition From Other Private Sources		X	X	X	X		X							X
	1350	1350	1350 Transfer Tuition for Voucher Program Students														
	1400	1400	Transportation Fees (H)														
	1410	1410	1410 Transportation Fees From Individuals					X									
	1420	1420	1420 Transportation Fees From Other Government Sources Within The State (H)														
1412, 1432, 1442	1421	1421	1421 Transportation Fees From Other School Corporations Within The State					X									
	1430	1430	1430 Transportation Fees From Other Government Sources Outside The State (H)														
1413, 1433 1443	1431	1431	1431 Transportation Fees From Other School Corporations Outside The State					X									
1414	1440	1440	1440 Transportation Fees From Other Private Sources					X									
	1500	1500	Investment Income (H)														
1510, 1930	1510	1510	1510 Interest on Investments		X	X	X	X	X	X	X	X	X	X	X	X	X
	1520	1520	1520 Dividends on Investments		X												X

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				GENERAL	DEBT SERVICE	CAPITAL PROJECTS	TRANSPORTATION	SCHOOL BUS REPLACE:	SPECIAL ED PRESCHOOL	CONSTRUCTION	SCHOOL LUNCH	TEXTBOOK RENTAL	REPAIR AND REPLACE	SELF-INSURANCE	LEVY EXCESS	SPECIAL FUNDS
							</									

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				GENERAL	DEBT SERVICE	CAPITAL PROJECTS	TRANSPORTATION	SCHOOL BUS REPLACEMENT	SPECIAL ED PRESCHOOL	CONSTRUCTION	SCHOOL LUNCH	TEXTBOOK RENTAL	REPAIR AND REPLACE	SELF-INSURANCE	LEVY EXCESS	SPECIAL FUNDS
EXISTING	NEW 1-1-08															
	2000	2000	REVENUE FROM INTERMEDIATE SOURCES (H)													
	2100	2100	Unrestricted Grants-In-Aid	X												
	2200	2200	Restricted Grants-in-Aid													X
	2800	2800	Revenue In Lieu of Taxes	X												
	2900	2900	Revenue For/On Behalf of The School Corporation (H)													
2121, 2300	2910	2910	Educational License Plate Fees													X
2210, 2300	2920	2920	Congressional Interest	X												
2290, 2900, 2300	2990	2990	Other (Specify)	X	X	X										X
	3000	3000	REVENUE FROM STATE SOURCES (H)													
	3100	3100	Unrestricted Grants-In-Aid (H)													
	3110		3110 Minimum Foundation Program (H)													
3111	3111		3111 Basic Grant	X												
3112	3112		3112 Veterans' Memorial Funds Withheld	X												
3113	3113		3113 Common School Funds Withheld	X												
3114	3114		3114 Summer School	X												X
3115	3115		3115 Evening and Part-Time School	X												X
3120	3120	3120	Other State Distributions (H)													
3121	3121		3121 Transportation				X									
3420	3122		3122 Social Security Obligations	X												
3140	3140	3140	Vocational Education	X												X
3150	3150	3150	State Matching Funds													
3151	3151		3151 School Lunch							X						
3191- 3198	3190	3190	Other (Specify)	X		X										X
3199	3199	3199	Remediation/Preventive Remediation Programs	X												
	3200	3200	Restricted Grants-In-Aid (H)													
3211	3211	3211	3211 Alternative Education													X
3212	3212	3212	3212 School Library Printed Material													X
3213	3213	3213	3213 School SAFE Haven													X
3214	3214	3214	3214 Early Intervention/Reading Recovery													X
3215	3215	3215	3215 ACCESS Indiana	X												X
3216	3216	3216	3216 Technology Planning Grants	X												X
3217	3217	3217	3217 Technology Grants	X												X
3218	3218	3218	3218 Technology Grants Buddy System													X
3219	3219	3219	3219 School Intervention and Career Counseling													X
3220	3220	3220	Computer Consortium Advancements													X
3221	3221	3221	3221 Full Day Kindergarten Grant	X												
3230	3230	3230	Gifted and Talented	X												X
3231	3231	3231	3231 Gifted and Talented - Arts Mini Grants	X												X
3240	3240	3240	Teacher Quality Contracts													X
3250	3250	3250	Medicaid Reimbursement - State	X												X
3440	3255	3255	Special Education Alternative Services	X												
3260	3260	3260	Tech Prep Mini Grants	X												X
3270	3270	3270	Principal Leadership Academy	X												X
3280	3280	3280	Professional Development Grants	X												
3281	3281	3281	3281 Child Abuse Prevention													X
3282	3282	3282	Beginning Teacher Internship Program (Teacher Mentor)	X												X
3283	3283	3283	3283 Computer Technical Replication Adoption Program													X
3284	3284	3284	3284 Special Education Preschool Fund					X								X
3285	3285	3285	3285 Project Respect	X												X
	3290	3290	Other Grants-In-Aid - Restricted (H)													
3291	3291	3291	3291 Non-English Speaking Programs													X
3292	3292	3292	3292 Special Arts Grants													X
3293	3293	3293	3293 Performance Based Awards													X
3294	3294	3294	3294 Economic Education Mini-Grants													X
3295	3295	3295	3295 Technical Assistance Grants	X												X
3296	3296	3296	3296 Early Childhood Preschool Latch Key													X
3297	3297	3297	3297 Step Ahead													X
3298	3298	3298	3298 Drug Free Communities													X
3299	3299	3299	3299 School Academic Improvement													X

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				GENERAL	DEBT SERVICE	CAPITAL PROJECTS	TRANSPORTATION	SCHOOL BUS REPLACE.	SPECIAL ED PRESCHOOL	CONSTRUCTION	SCHOOL LUNCH	TEXTBOOK RENTAL	REPAIR AND REPLACE	SELF-INSURANCE	LEVY EXCESS	SPECIAL FUNDS
EXISTING	NEW 1-1-08															
3300	3800	3800	Revenue In Lieu of Taxes	X	X	X	X									
	3900	3900	Revenue For/On Behalf of The School Corporation (H)													
3400, 3410	3910		3910 Textbook Reimbursements									X				
3400, 3500	3950		3950 Desegregation	X	X	X	X									
3400, 3900	3990		3990 Other (Specify)	X	X	X	X	X	X	X	X	X	X	X	X	X
	4000	4000	REVENUE FROM FEDERAL SOURCES (H)													
	4100	4100	Unrestricted Grants-In-Aid Direct From The Federal Government													X
	4200	4200	Unrestricted Grants-In-Aid From The Federal Government - Through The State (H)													
	4210	4210	4210 Vocational Education (H)													
4211	4211		4211 Home Economics, Agriculture, Industrial	X												X
4212	4212		4212 Indiana-Vocational Technical College	X												X
4213	4213		4213 Area Vocational Schools													X
4214	4214		4214 Pre-Vocational Education (Handicapped)													X
4215	4215		4215 Workstudy	X												X
	4220	4220	4220 Special Education (H)													
4223	4223		4223 Public Law 101-476 IDEA	X												X
4224	4224		4224 Public Law 89-313	X												X
4225	4225		4225 Public Law 99-457	X												X
4226	4226		4226 Sliver/Public Law 105-17													X
4229	4229		4229 Other Special Education	X				X								X
	4230	4230	4230 Impacted Areas (H)													
4231	4231		4231 Public Law 874	X												
4233	4233		4233 Public Law 100-485	X												X
4234	4234		4234 Food Stamps	X												X
4240	4240	4240	4240 School to Work Act													X
4260	4260	4260	4260 Adult Education	X												X
4270	4270	4270	4270 Disaster Grants	X					X							
4280	4280	4280	4280 Jobs Training Partnership Act	X												X
	4290	4290	4290 Other (Specify) (H)													
4291	4291		4291 School Lunch Reimbursement								X					
4292	4292		4292 School Breakfast Reimbursement								X					
4293	4293		4293 Kindergarten Milk Reimbursement								X					
4294	4294		4294 Summer Food Service Program For Children								X					
4295	4295		4295 Vocational Education Reimbursement For Computers			X										
4297	4297		4297 After School Snack Reimbursement							X						
4296	4299		4299 Other													X
	4300	4300	Restricted Grants-In-Aid Direct From The Federal Government (H)													
4310	4310		4310 Disaster Grants	X					X							X
4320	4320		4320 National Science Foundation													X
4330	4330		4330 Technology													X
4390	4390		4390 Other (Specify)	X					X							X
	4500	4500	Restricted Grants-In-Aid From The Federal Government Through The State (H)													
	4510	4510	4510 Public Law 97-35 - I.A.S.A. (H)													
4414	4514		4514 Title I													X
4415	4515		4515 Title VI													X
4416	4516		4516 Title I - Migrant													X
4417	4517		4517 Drug Free Schools - Part II P.L. 99-570													X
4418	4518		4518 Title I - Even Start													X
4420	4520	4520	4520 Non-Food Assistance	X		X			X	X						
4430	4530	4530	4530 Value Awareness P.L. 101-610													X
4440	4540	4540	4540 Medicaid Reimbursement - Federal													X
4450	4550	4550	4550 Educate America P.L. 103-227 Title IV													X

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**PART 4**

**DESCRIPTION OF RECEIPT ACCOUNTS**

- 1000 Revenue from Local Sources - Generally from the students or patrons of the school corporation.
- 1100 Taxes. Compulsory charges levied by the school corporation to finance services performed for the common benefit.
  - 1110 Local Property Taxes (Ad Valorem Taxes). Taxes levied by a school corporation on the assessed value of real and personal property located within the school corporation that, within legal limits, is the final amount to be raised for school purposes.
  - 1130 Income Taxes – Local Option Tax. Taxes assessed by the school corporation and measured by net income-that is, by gross income less certain deductions permitted by law. These taxes can be levied on individuals, corporations, or unincorporated businesses where the income is taxed distinctively from individual income.
  - 1190 Other Taxes. Other forms of taxes the school corporation levies/assesses, such as licenses and permits.
- 1200 Revenue From Local Government Units Other Than School Corporations. The school corporation is not the final authority in determining the amount of money to be received.
  - 1210 Ad Valorem Taxes. Taxes levied for school purposes by a local governmental unit other than the school corporation.
    - 1211 License Excise Tax. Distributions for the benefit of each fund with a tax levy.
    - 1212 Commercial Vehicle Excise Tax. Distributions in accordance with IC 6-6-5.5-19.
  - 1230 Income Taxes. Taxes assessed by a local governmental unit other than a school corporation, measured by net income that is, by gross income less certain deductions permitted by law. These taxes can be levied on individuals, corporations, or unincorporated businesses where there is income.
    - 1231 Financial Institutions Tax. P.L. 347, Acts of 1989.
    - 1232 Local Option – Property Tax Replacement. Revenues resulting from adoption of County Adjusted Gross Income Tax and distributed by the county as property tax replacement fund credit.
  - 1280 Revenue in Lieu of Taxes. Payments made to the school corporation in lieu of taxes. Such revenue would include payments made from "IMPA".
  - 1290 Other Taxes. Other forms of taxes by a local governmental unit other than a school corporation, such as licenses and permits.

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- 1300 Transfer Tuition and Other Payments. Revenue from individuals, welfare agencies, private sources, and other school corporations and government sources for education provided by the school corporation.
- 1310 Transfer Tuition From Individuals
- 1320 Transfer Tuition From Other Government Sources Within The State
  - 1321 Transfer Tuition From Other School Corporations Within The State
  - 1322 Payments by Joint School Members. Amounts received from other school corporations participating in a joint school, for current operating expenses, debt services, construction, etc.
  - 1323 Payments by Area Vocational School Members. Amounts received from other school corporations for vocational instruction of students in accordance with the agreement for such service.
  - 1324 Joint Services and Supply. Amounts received by the administering school corporation from each of the participating school corporations included in a joint project in accordance with the written agreement.
  - 1325 Payments by School Corporations to Charter Schools. Amounts received from school corporations by charter schools only.
  - 1326 State Transfer Tuition. Amount received from the State in payment of tuition for children of state employees living on certain state owned properties. State payments for children residing in state mental hospitals.
  - 1327 Other (Specify) Amounts Received From Other Governmental Agencies. Amounts received from other governmental agencies not specifically categorized elsewhere. Appropriate subaccounts may be established and properly titled to identify the nature and source of such receipts.
- 1330 Transfer Tuition From Other Government Sources Outside The State
  - 1331 Transfer Tuition From School Corporations Outside The State
- 1340 Transfer Tuition From Other Private Sources
- 1350 Transfer Tuition For Voucher Program Students
- 1400 Transportation Fees. Revenue from individuals, private sources, or other school corporations and government sources for transporting students to and from school and school activities.
- 1410 Transportation Fees From Individuals (if authorized by statute).
- 1420 Transportation Fees From Other Government Sources Within The State.

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- 1421 Transportation Fees From Other School Corporations Within The State.
- 1430 Transportation Fees From Other Government Sources Outside The State.
  - 1431 Transportation Fees From Other School Corporations Outside The State.
- 1440 Transportation Fees From Other Private Sources.
- 1500 Investment Income. Amounts received as the result of an investment of school corporation funds.
  - 1510 Interest on Investments. Interest revenue on investments authorized by statute.
  - 1520 Dividends on Investments. Revenue from dividends on donated stocks.
- 1600 Food Services. Amounts received for School Lunch Fund from the food service program when maintained as a school corporation account.
  - 1610 Daily Sales – Reimbursable Programs. Revenue from students for the sale of break-fasts, lunches, and milk that are considered reimbursable by the United States Department of Agriculture. Federal reimbursements are not entered here.
    - 1611 School Lunch Program. Revenue from students for the sale of reimbursable lunches as part of the National School Lunch Program.
    - 1612 School Breakfast Program. Revenue from students for the sale of reimbursable breakfasts as part of the School Breakfast Program.
    - 1613 Special Milk Program. Revenue from students for the sale of reimbursable milk as part of the Special Milk Program.
    - 1614 After School Programs. Revenue from students from the sale of reimbursable costs from after-school programs.
  - 1620 Daily Sales – Non-Reimbursable Programs. Revenue from students or adults for the sale of non-reimbursable breakfasts, lunches, and milk. Includes all sales to adults, the second type A lunch to students, and a la carte sales.
    - 1621 Adult Sales
    - 1622 Second Type A Students
    - 1623 Ala Carte
  - 1630 Special Functions (Specify). Money received from other local sources which concern the school lunch program. Includes receipts from banquets, dinners and other special functions.

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- 1650 Daily Sales – Summer Food Program. Revenue from students from the sale of reimbursable costs from summer programs.
- 1700 School Corporation Activities. Revenue resulting from co-curricular and extra-curricular activities controlled and administered by the school corporation. These revenues are not to be commingled with the proceeds from student activities.
  - 1740 Fees – Student and Adult. Revenue from students for fees such as locker fees, towel fees, and equipment fees.
    - 1741 Student and Adult. Revenue from students for fees such as locker fees, towel fees, and equipment fees.
    - 1742 Other Fees. Revenue from fees not accounted for elsewhere.
  - 1750 Revenue From Enterprise Activities. School corporations requiring deposit in the school corporation general fund of revenue from vending machines, school stores, soft drink machines, exclusive contracts etc., not related to the regular food service program.
  - 1760 Receipts From Extra-Curricular Accounts. Reimbursement for expenses handled through the school corporation system.
- 1800 Revenue From Community Services Activities. Revenue from community services activities operated by a school corporation. For example, revenue received from operation of a performing arts center by a school corporation as a community service would be recorded here. Facility rentals should be recorded under 1910.
- 1900 Other Revenue from Local Sources. Other revenue from local sources not classified above.
  - 1910 Rentals. Revenue from the rental of either real or personal property owned by the school corporation.
  - 1920 Contributions and Donations From Private Sources. Revenue associated with contributions and donations made by private sources. These organizations include, but are not limited to, educational foundations, PTA/PTO organizations, campus booster clubs, and private individuals.
  - 1940 Textbook Sales and Rentals. Revenue from the rental or sale of textbooks.
    - 1941 Textbook Sales. Revenue from the sale of textbooks.
    - 1942 Textbook Rentals. Revenue from the rental of textbooks.
  - 1950 Miscellaneous Revenue From Other School Corporation. Amounts received from other school corporations for services provided by contractual arrangement.
  - 1951 Miscellaneous Revenue From Other School Corporations Within The State. Amounts received from other Indiana school corporations for services provided.

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- 1952 Miscellaneous Revenue From Other School Corporations Outside The State. Amounts received from other school corporations located outside Indiana for services provided per contractual arrangement.
- 1960 Miscellaneous Revenues From Other Local Governmental Units. Revenue from services provided to other local governmental units.
  - 1961 Interest From County on Late Undistributed Taxes
  - 1962 Vocational Education Revenue From County
- 1980 Refund of Prior Year's Expenditures. Expenditures that occurred last year that are refunded during the current year.
- 1990 Miscellaneous. Revenue From Local Sources Not Provided For Elsewhere.
  - 1991 Refund of Insurance (Premiums Paid)
  - 1992 Refund School Building Holding Companies – Overpayment. Balance returned by a public holding company resulting from failure to stop lease rental payments on time.
  - 1993 Refund School Building Holding Companies – Reimbursement. Reimbursement amounts refunded to a school corporation for costs incurred by the school corporation during initial construction.
  - 1994 Other Overpayments And Reimbursements. Receipt here any refunds of overpayments regardless of the type of overpayment or the purpose for which it was made.
  - 1995 Transportation – Migrant Children. Receipt to this account any refunds from federal projects for transportation costs paid from the General Fund to transport children participating in the migrant program.
  - 1996 Refund of Tax Paid On Gasoline. Refund of sales tax paid on gasoline purchases through metered pumps. Refunds to special funds permissible only if original payments were made by a federal grant, etc.
  - 1997 Indirect Costs Received.
  - 1999 Other. Revenue from local sources not otherwise classified. Specify the identity of each.
- 2000 Revenue From Intermediate Sources.
  - 2100 Unrestricted Grant-In-Aid. Revenue recorded as grants by the school corporation from an intermediate unit that can be used for any legal purpose desired by the school corporation.

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- 2200 Restricted Grants in Aid. Revenue recorded as grants by the school corporation from an intermediate unit that can be used for a categorical or specific purpose.
- 2800 Revenue In Lieu of Taxes. Commitments or payments made out of general revenues by an intermediate governmental unit to the school corporation in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation by the school corporation on the same basis as privately owned property or other tax base.
- 2900 Revenue For/On Behalf of The School Corporation. Payments made by an intermediate governmental jurisdiction for the benefit of the school corporation.
  - 2910 Educational License Plate Fees
  - 2920 Congressional Interest. Receipts from the County for Congressional Township Fund.
- 2990 Other (Specify). Revenue from intermediate sources not otherwise classified. Specify the identity of each.
- 3000 Revenue From State Sources
  - 3100 Unrestricted Grants In Aid. Revenue recorded as grants by the school corporation from state funds that can be used for any legal purpose desired by the school corporation without restriction.
  - 3110 Minimum Foundation Program. Amounts received from the state to meet the minimum foundation support program for school corporations.
    - 3111 Basic Grant. Revenues provided the school corporation in fulfilling the basic grant formula for state school support.
    - 3112 Veterans' Memorial Funds Withheld. The exact amount withheld from the basic grant distribution for repayment of advancement from the Veterans' Memorial Fund. The amount for repayment would be included on the annual budget in the Debt Service Fund, receipted to the Debt Service Fund when collected and paid to this account in the General Fund at the same time the net amount of the tuition support distribution from the Auditor of State is receipted to Account No. 3111.
    - 3113 Common School Funds Withheld. The exact amount withheld from the basic grant distribution for repayment of an advancement from the Common School Fund. The amount for repayment would be included on the annual budget in the Debt Service Fund, receipted to the Debt Service Fund when collected and paid to this account in the General Fund at the same time the net amount of the basic grant distribution from the Auditor of State is receipted to Account No. 3111.
    - 3114 Summer School. Receipt of the amount distributed for state support of summer school classes.

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- 3115 Evening and Part-Time Schools. Receipt of the amount distributed for state support of evening and part-time classes.
- 3120 Other State Distributions. Amounts received from the state for purposes other than for tuition.
  - 3121 Transportation. State distributions for transportation of children made in accordance with the transportation formula adopted by the State Board of Education.
  - 3122 Social Security Obligations. Amounts received from the State for Social Security obligations.
- 3140 Vocational Education. Amounts received from the distribution of state funds provided as matching funds to obtain federal support.
- 3150 State Matching Funds. Amounts received from the distribution of state funds provided as matching funds to obtain federal support.
  - 3151 School Lunch. Distribution of state funds provided as matching funds to obtain federal support for the school lunch program.
- 3190 Other (Specify). Unrestricted grants-in-aid received from state sources not otherwise classified. Specify the identity of each.
  - 3199 Remediation/Preventive Remediation Programs. Receipt of the amount reimbursed by the state for required remediation.
- 3200 Restricted Grants In Aid. Revenue recorded as grants by the school corporation from state funds that must be used for a categorical or specific purpose.
  - 3211 Alternative Education. Amounts received to fund the Alternative Programs, Fund 1900.
  - 3212 School Library Printed Materials. To account for amounts received in accordance with P.L. 260, 1997, Fund 1910.
  - 3213 School SAFE Haven. To account for amounts received under IC 5-2-10.1-2, Fund 1920.
  - 3214 Early Intervention/Reading Recovery. To account for amounts received for Funds 1930 and 1940.
  - 3215 ACCESS Indiana. Amounts to be received by a school corporation acting as a fiscal agent for the program.
  - 3216 Technology Planning Grants. Amounts received for technology planning in accordance with IC 20-20-13 to enhance access to the "Internet."



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- 3217 Technology Grants. Amounts received to actively implement technology grants
- 3218 Technology Grants Buddy System. To account for "Buddy" Grants, Fund 3730.
- 3219 School Intervention and Career Counseling. The portion of the Educational License Plates Fee, which is administered through the Department of Education, IC 9-18-31.
- 3220 Computer Consortium Advancements. Amount of advancement received for purchase of computer hardware and software. To be placed in a separate special fund titled Computer Consortium Advancements.
- 3221 Full Day Kindergarten Grant. Amounts received by school corporations participating in the Full Day Kindergarten Program.
- 3230 Gifted and Talented. Amount received for the gifted and talented program. Special Fund only if no matching local funds. (1st year of the program.)
- 3231 Gifted and Talented - Arts Mini Grant. To account for amounts received for instruction grants targeted at art programs.
- 3240 Teacher Quality Contracts. Amount received from the State for Teacher Quality Contracts.
- 3250 Medicaid Reimbursement – State. State payments received for reimbursements as a Medicaid provider.
- 3255 Special Education Alternative Services. Alternative services reimbursements from the state for special education students in accordance with 511 IAC 7-12-5.
- 3260 Tech Prep Mini Grants. To account for grant amounts received from the State for the staff development and curriculum improvement activities. Workshop and reference materials are authorized if used for curriculum writing activity.
- 3270 Principal Leadership Academy. To account for State Grants concerning principal leadership.
- 3280 Professional Development. To account for grants received under IC 20-19-2-11 and IC 20-20-31 such as for travel and seminars.
- 3281 Child Abuse Prevention. Amounts received from state grants to help educate against child abuse.
- 3282 Beginning Teacher Internship Program (Teacher Mentor) to account for state grants for teachers training teachers.
- 3283 Computer Technology Replication Adoption Program. To be used for stipends, travel, substitute pay and matching FICA while teachers are on computer training.

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- 3284 Special Education Preschool Fund. Amounts received from the state for special education programs for preschool age children.
- 3285 Project Respect - Amounts received for "baby think it over dolls." Grants are from the State Board of Health.
- 3290 Other Grants In Aid - Restricted. Amounts received not otherwise classified.
- 3291 Non-English Speaking Programs
- 3292 Special Arts Grants. To account for those restricted for "Special Arts" for cultural activities.
- 3293 Performance Based Awards. Amounts received from the State for this program to reward schools for educational achievements.
- 3294 Economic Education Mini-Grant. To account for these grants designed to incorporate economics in K-12 curriculum.
- 3295 Technical Assistance Grant. To account for items for honorariums, stipends, supplies and other activities agreed upon by the State Department of Education and the recipient school corporation.
- 3296 Early Childhood Preschool Latch Key. To account for amounts received for this program, designed to teach parents on how to prepare children for school and offer a latch key program. IC 20-20-28.
- 3297 Step Ahead. To account for amounts received for the Step Ahead Program (Early Childhood) in accordance with IC 12-17-19.
- 3298 Drug Free Communities. To account for the Drug Free Communities Program.
- 3299 School Academic Improvement. Originally Twenty-First Century School Program concerning school restructuring. Amounts to implement School 2000 programs.
- 3800 Revenue In Lieu of Taxes. Commitments or payments made out of general revenues by the state to the school corporation in lieu of taxes.
- 3900 Revenue For/On Behalf of The School Corporation. Commitments or payments made by the state for the benefit of the school corporation or contributions of equipment or supplies.
  - 3910 Textbook Reimbursements. Amounts received from the State for reimbursements of the costs of textbooks/workbooks.
  - 3950 Desegregation. To account for amounts received only by School Corporations receiving desegregation payments from the State.
  - 3990 Other (Specify). (Please call the State Board of Accounts on new grants.)

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**4000 Revenue From Federal Sources.**

4100 Unrestricted Grants In Aid Direct From The Federal Government. Revenue direct from the federal government as grants to the school corporation that can be used for any legal purpose desired by the school corporation without restriction.

4200 Unrestricted Grants In Aid From The Federal Government – Through The State. Revenues from the federal government through the State as grants that can be used for any legal purpose desired by the school corporation without restriction.

4210 Vocational Education. Amounts received from distribution of federal funds through a state agency to be used for vocational education purposes.

4211 Home Economics, Agriculture and Industrial. Amounts received from federal sources through the state agency for these purposes.

4212 Indiana Vocational Technical College. Amounts received by the school corporation from federal sources through the Ivy Tech State College.

4213 Area Vocational Schools. Amounts received from federal sources through a state agency for an area vocational school. These are preliminary receipts to fund area schools.

4214 Prevocational Education (Handicapped). Amounts received from federal sources through a state agency for prevocational education programs.

4215 Workstudy. Amounts received from federal sources through a state agency for workstudy programs.

4220 Special Education. Any distribution of federal funds received through a state agency for funding special education.

4223 Public Law 101-476 IDEA. Funds received for educating handicapped.

4224 Public Law 89-313. Funds received for educating handicapped.

4225 Public Law 99-457. Funds received for educating preschool children.

4226 Sliver/Public Law 105-17. Funds received for Sliver Grants, LEA Capacity Building (Sliver) Grants.

4229 Other Special Education. Funds received for other special education grants.

4230 Impacted Areas. Any distribution of federal funds through a state agency for funding aid to federally congested areas.

4231 Public Law 874. Funds received for current operating purposes.

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- 4233 Public Law 100-485. Funds received for AFDC.
- 4234 Food Stamps. Funds received for Food Stamp reimbursements.
- 4240 School to Work Act. Amounts received to implement the program.
- 4260 Adult Education. Amounts received from the distribution of federal funds through a state agency for financing adult education classes.
- 4270 Disaster Grants. Amounts of federal funds received through state agencies for specific purposes resulting from emergencies created by declared disaster conditions.
- 4280 Jobs Training Partnership Act. Distributions received for Jobs Training Partnership Act programs.
- 4290 Other (Specify). These accounts may be used and appropriately titled for other receipts of federal funds through state agencies not specifically categorized elsewhere.
  - 4291 School Lunch Reimbursement. Receipt to this account the federal reimbursement for meals served.
  - 4292 School Breakfast Reimbursement. Receipt reimbursements for the School Breakfast Program.
  - 4293 Kindergarten Milk Reimbursements. Receipts for Federal reimbursements for the program.
  - 4294 Summer Food Service Program for Children. Receipts for federal reimbursements for the program.
  - 4295 Vocational Education Reimbursements for Computers. Accounts for Federal Vocational Reimbursements.
  - 4297 After School Snack Reimbursement. Accounts for reimbursements for the program.
  - 4299 Other
- 4300 Restricted Grants-In-Aid Direct From The Federal Government. Amount of federal aid received direct from the federal agency; the use of which is restricted to a specific purpose.
  - 4310 Disaster Grants. Amounts of federal funds received direct from the federal agency for the specific purpose of restoring property damaged or destroyed by the disaster.
  - 4320 National Science Foundation. Amounts received from the Foundation.
  - 4330 Technology. To account for federal technology funds received.

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- 4390 Other (Specify). Amounts of grants-in-aid received direct from the federal agency for restricted purposes not specifically categorized elsewhere.
- 4500 Restricted Grants-In-Aid From The Federal Government Through The State. Revenues from the federal government through the state as grants to the school corporation that must be used for a categorical or specific purpose.
- 4510 Public Law 97-35 – I.A.S.A.
  - 4514 Title I. Amounts received to fund I.A.S.A. Title I projects approved by the state agency.
  - 4515 Title VI. Amounts received to fund I.A.S.A. Title VI projects approved by the state agency.
  - 4516 Title I – Migrant. Amounts received to fund I.A.S.A. Title I Migrant Program approved by the state agency.
  - 4517 Drug Free Schools – Part II P.L. 99-570. Amounts received to fund drug free schools.
  - 4518 Title I – Even Start. Amounts received as general fund reimbursements for Even Start Program through Title I.
- 4520 Non-Food Assistance. Federal assistance through the Division of School Lunch for equipping a new kitchen facility.
- 4530 Value Awareness P.L. 101-610. Amounts received for P.L. 101-610.
- 4540 Medicaid Reimbursement – Federal. Federal payments passed through the state agency for reimbursements as a Medicaid provider.
- 4550 Educate America P.L. 103-227 Title IV. Federal funds received per P.L. 103-227.
- 4560 Project Respect. Federal portion of Project Respect Grants received after January 1, 1998.
- 4570 Class Size Reduction P.L. 105-277
- 4590 Other (Specify)
  - 4591 Career Awareness
  - 4592 P.L. 100-297 – Dwight D. Eisenhower Math and Science
  - 4593 Latch Key Kids Grant
  - 4595 Step Ahead

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- 4596 HIV/AIDS Training Grants
- 4597 Stewart Homeless Assistance P.L. 101-645
- 4598 Enhanced Education Act
- 4599 Other
- 4700 Grants-In-Aid From The Federal Government Through Other Intermediate Agencies. Revenues from the federal government through an intermediate agency.
- 4800 Revenue In Lieu of Taxes. Commitments or payments made out of general revenues by the federal government to the school corporation in lieu of taxes.
- 4900 Revenue For/On Behalf of The School Corporation. Commitments or payments made by the federal government for the benefit of the school corporation.
- 4990 Other (Specify). Amounts received for federal projects not separately identified.
- 5000 Other Financing Sources
  - 5100 Issuance of Bonds. Used to record the face amount of the bonds that are issued.
    - 5110 Bond Principal. Receipt of the proceeds from the sale of general obligation bonds, amount of principal only. Receipt such amount to this account in the Construction Fund of the school corporation. Also receipt pension bond proceeds to Fund 620 by using Account 5110.
    - 5120 Premium and Accrued Interest on The Issuance of Bonds. If any premium and/or accrued interest is received from the sale of general obligation bonds, it must be receipted to this account in the Debt Service Fund of the school corporation.
    - 5130 Tax Anticipation Warrants Premiums. Premiums received regarding tax anticipation warrants.
    - 5140 Bond Anticipation Notes. Receipt to this account in the Construction Fund of the school corporation any money advanced for school building construction. Also receipt any amounts advanced for pension bonds to Fund 620.
  - 5200 Transfers From One Fund to Another. Receipt to this account all authorized transfers from one fund to another for specific purposes; for example, temporary transfers authorized by school board resolution in accordance with IC 36-1-8-4, from one fund to another in need of money for cash flow purposes.
    - 5210 Social Security Transfers – Co-ops. Amounts received from the State requiring transfer to other funds or to co-ops.
  - 5300 Proceeds From The Disposal of Real or Personal Property. Includes receipts from sale of any school property, both real and personal.

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- 5310 Disposal of Real Property. Any money received from the sale of real estate and buildings.
- 5320 Disposal of Personal Property. Any money received from the sale of equipment, supplies, school buses and other items considered property.
- 5390 Other (Specify). Receipt to this account the money received not specifically categorized elsewhere.
- 5400 Loan Proceeds
  - 5410 Veterans' Memorial Fund Advance. Receipt to this account in the Construction Fund of the school corporation any money advanced by the state from the Veterans' Memorial Fund for school building construction.
  - 5420 Common School Fund Advances (General Fund Only For Charter Schools). Receipt to this account in the Construction Fund of the school corporation any money advanced by the state from the Common School Fund for school building construction.
  - 5430 Temporary. Receipt to this account the money received from a loan obtained to pay current expenses prior to the receipt of revenue from taxes levied for that purpose. These loans, sometimes designated tax anticipation warrants, must be repaid from the next semiannual distribution of local property taxes levied for such fund.
  - 5440 Emergency. Receipt to this account the money received from a loan obtained in the General Fund for emergency expenditures which were not included in the existing budget and tax levy. Repayment must be included in the annual budget for the next year and a tax levied in the General Fund to repay the loan and interest.
  - 5450 Loans From One Fund to Another. Receipt to this account any money temporarily transferred from one fund to a depleted fund for use in paying current operating expenses. Such advancement shall not be made for a period extending beyond the budget year.
  - 5460 School Bus. Receipt to this account the money obtained from a banking or lending institution for the purpose of purchasing school buses.
  - 5470 Grant Anticipation. Receipt to this account any amounts received by way of borrowing against approved federal or state grants.
  - 5480 Energy Savings. Loans under IC 36-1-12.5.
- 6000 Other Items
  - 6010 Return of Petty Cash. Receipt petty cash when the Petty Cash Fund is closed out and returned to the General Fund.
  - 6020 Return of Cash Change. Receipt cash change whenever the cash change fund is closed out, or there is a change in custodians or whenever required for periodic monitoring.

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- 6400 Extra Ordinary Items. Included are transactions or events that are outside the control of school corporation administration and are both unusual in nature and infrequent in occurrence. For some corporations, these include insurance proceeds to cover significant costs related to a natural disaster caused by fire, flood, tornado, hurricane, or hail storm; insurance proceeds to cover costs related to an environmental disaster.
- 6410 Insurance (Claims for Losses). Receipt to this account the money received as a result of claims filed for losses of insured property.
- 6500 Sale of Securities
- 6510 Securities. Receipt to this account the principal of any investments when they are sold.
- 6600 Other (Specify). Receipt to this account the money received not specifically categorized elsewhere.



MASTER CHART OF ACCOUNTS  
EXPENDITURE ACCOUNTS

EXISTING	NEW 1-1-08
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\* Effective 1-1-08 Employer provided benefits are to be shown as applicable expenditure accounts and with the appropriate object number.

		10000	INSTRUCTION (H)
	11000		Regular Programs (H)
11025	11025	11025	Non Spec Ed Preschool
11050	11050	11050	Full Day Kindergarten
11100	11100	11100	Elementary
11200	11200	11200	Middle/Junior High
11300	11300	11300	High School
11350	11350	11350	Academic Honors Diploma
11355	11355	11355	Academic Honors High Ability Student Programs
	11400	11400	Vocational Education (H)
11410	11410	11410	Agriculture A
11420	11420	11420	Agriculture B
11430	11430	11430	Distributive Education
11440	11440	11440	Health Occupations
11450	11450	11450	Consumer and Homemaking
11460	11460	11460	Occupational Home Economics
11470	11470	11470	Business Education
11480	11480	11480	Industrial Education A
11490	11490	11490	Industrial Education B
	11500	11500	Vocational Education (H)
11510	11510	11510	Cooperative Education
11520	11520	11520	Area School Participation
11590	11590	11590	Other Vocational Education Programs
	11600	11600	Alternative Education Programs (H)
11610	11610	11610	Elementary
11620	11620	11620	Middle/Junior High School
11630	11630	11630	High School
	11900	11900	Other Regular Programs (H)
11900, 11910	11910	11910	Competency Testing
11900, 11920	11920	11920	Project 4R
	12000	12000	Special Programs (H)
	12100	12100	Gifted and Talented (H)
12000, 12100	12110	12110	Gifted And Talented
12000, 12150	12150	12150	High Ability Student Programs
12000, 12200	12200	12200	Mental Disabilities (H)
12000, 12210	12210	12210	Mild Mental Disabilities
12000, 12220	12220	12220	Moderate Mental Disabilities
12000, 12230	12230	12230	Severe Mental Disabilities
	12300	12300	Physical Impairment (H)
12000, 12310	12310	12310	Orthopedic Impairment
12000, 12320	12320	12320	Multiple Disabilities
12000, 12330	12330	12330	Visual Impairment
12000, 12340	12340	12340	Hearing Impairment
12000, 12350	12350	12350	Homebound
	12400	12400	Emotional Disabilities (H)
12000, 12410	12410	12410	Emotional Disabilities - Full Time
12000, 12420	12420	12420	Emotional Disabilities - All Others
	12500	12500	Culturally Different (H)
12000, 12510	12510	12510	Communication Disorders
12000, 12520	12520	12520	Compensatory
	12600	12600	Learning Disability (H)
12000, 12610 12620	12610	12610	Learning Disability
	12700	12700	Equal Opportunity At Risk (H)
12000, 12710	12710	12710	Equal Opportunity At Risk

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			GENERAL	DEBT SERVICE	CAPITAL PROJECTS	TRANSPORTATION	SCHOOL BUS REPLACEMENT	SPECIAL ED PRESCHOOL CONSTRUCTION	SCHOOL LUNCH	TEXTBOOK RENTAL	REPAIR AND REPLACE	SELF-INSURANCE	LEVY EXCESS	SPECIAL FUNDS
EXISTING	NEW 1-1-08													
	21500	21500 Speech Pathology and Audiology Services (H)												
21510	21510	21510 Service Area Direction	X				X							X
21520	21520	21520 Speech Pathology Services	X				X							X
21530	21530	21530 Audiology Services	X				X							X
21590	21590	21590 Other Speech Pathology and Audiology Services	X				X							X
	21600	21600 Occupational Therapy - Related Services (H)												
	21610	21610 Service Area Direction	X											X
	21620	21620 Occupational Therapy Services	X											X
	21700	21700 Physical Therapy Services (H)												
	21710	21710 Service Area Direction	X				X							X
	21720	21720 Physical Therapy Services	X				X							X
	21800	21800 Special Education Administration (H)												
21610	21810	21810 Service Area Direction	X											X
21690	21890	21890 Other Special Education Administration	X											X
	21900	21900 Other Support Services - Students (H)												
21710	21910	21910 Service Area Direction	X											X
21790	21990	21990 Other Student Services	X											X
	22000	22000 SUPPORT SERVICES - INSTRUCTION (H)												
	22100	22100 Improvement of Instruction (H)												
22110	22110	22110 Service Area Direction	X											X
22120	22120	22120 Instruction and Curriculum Development	X											X
22130	22130	22130 Instructional Staff Training	X											X
22190	22190	22190 Other Improvement of Instructional Services	X											X
	22200	22200 Library/Media Services (H)												
22210	22210	22210 Service Area Direction	X											X
22220	22220	22220 School Library	X											X
22230	22230	22230 Audiovisual	X											X
22240	22240	22240 Educational Television	X											X
22250	22250	22250 Computer Assisted Instruction Services	X				X							X
22290	22290	22290 Other Educational Media Services	X											X
	22300	22300 Instruction - Related Technology (H)												
26700	22310	22310 Technology Service Supervision and Administration	X	X										X
	22320	22320 Student Learning Centers	X	X										X
	22330	22330 Systems Analysis and Planning	X	X										X
	22340	22340 Systems Application Development	X	X										X
	22350	22350 Systems Operations	X	X										X
26710	22360	22360 Network Support	X	X										X
	22370	22370 Hardware Maintenance and Support	X	X										X
	22380	22380 Professional Development for Instruction - Focused Technology Personnel	X	X										X
	22400	22400 Academic Student Assessment	X											X
	22900	22900 Other Support Service - Instructional Staff	X											X
	23000	23000 SUPPORT SERVICES - GENERAL ADMINISTRATION (H)												
	23100	23100 Board of Education (H)												
23110	23110	23110 Service Area Direction	X											
23120	23120	23120 Service Area Assistants	X											
23150	23150	23150 Legal Services	X											X
23160	23160	23160 Promotion Expenses	X											
23190	23190	23190 Other Governing Body Services	X											
	23200	23200 Executive Administration (H)												
23210	23210	23210 Office of The Superintendent	X		X									
23220	23220	23220 Community Relations	X											
23230	23230	23230 Staff Relations and Negotiations	X											
23290	23290	23290 Other Executive Administration Services	X											X

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			GENERAL	DEBT SERVICE	CAPITAL PROJECTS	TRANSPORTATION	SCHOOL BUS REPLACE:	SPECIAL ED PRESCHOOL	CONSTRUCTION	SCHOOL LUNCH	TEXTBOOK RENTAL	REPAIR AND REPLACE	SELF-INSURANCE	LEVY EXCESS	SPECIAL FUNDS
EXISTING	NEW 1-1-08														
	24000	24000 Support Services - School Administration (H)													
24000, 24100	24100	24100 Office of The Principal	X												
24000, 24900	24900	24900 Other Support Services - School Administration	X												
	25000	25000 Central Services (H)													
	25100	25100 Fiscal Services (H)													
25110	25110	25110 Office of The Business Manager	X												
25210	25120	25120 Service Area Direction	X												
25220	25130	25130 Budgeting	X												
25230	25140	25140 Receiving and Disbursing Funds	X												
25240	25150	25150 Payroll Services	X												
25250	25160	25160 Financial Accounting	X												
25260	25170	25170 Internal Auditing	X												
25270	25180	25180 Property Accounting	X												
	25190	25190 Other Fiscal Services (H)													
25291	25191	25191 Refund of Revenue	X	X	X	X	X	X	X	X	X	X	X	X	X
25292	25192	25192 Petty Cash	X												
25293	25193	25193 Printed Forms	X												
25295	25195	25195 Bank Account Service Charge	X												
25296	25196	25196 Cash Change	X						X	X					
25299	25199	25199 Other	X												X
	25200	25200 Purchasing, Warehousing, and Distribution Services (H)													
25710	25210	25210 Service Area Direction	X												X
25720	25220	25220 Purchasing	X												X
25730	25230	25230 Warehousing and Distributing	X												X
25740	25300	25300 Printing, Publishing, and Duplicating Services	X												X
26200	25400	25400 Planning, Research, Development and Evaluation	X												X
	25500	25500 Textbooks for Rent or Resale (H)													
25810	25510	25510 Direction of Rental Service								X					
25820	25520	25520 Textbooks, Workbooks, and Repairs								X					
25830	25530	25530 Distribution of Textbook Reimbursement								X					
25840	25540	25540 Other Textbook Rental Service								X					
25850	25550	25550 Direction of Resale Service	X												
25860	25560	25560 Textbooks and Workbooks	X												
25870	25570	25570 Materials and Supplies	X												
25890	25590	25590 Other Textbook Resale Services	X												
	25600	25600 Public Information Services	X												X
	25700*	25700 Personnel Services (H)													
26100, 26410	25710	25710 Supervision of Personnel Services	X												X
26420	25720	25720 Recruitment and Placement	X												X
26430	25730	25730 Personnel Services	X												X
26440	25740	25740 Noninstructional Personnel Training	X												X
26450	25750	25750 Health Services	X		X										X
26490	25790	25790 Other Personnel Services	X		X										X
	25800	25800 Administrative Technology Services (H)													
26700	25810	25810 Technology Services Supervison And Administration	X	X											X
	25820	25820 Systems Analysis And Planning	X	X											X
	25830	25830 Systems Application Development	X	X											X
	25840	25840 Systems Operations	X	X											X
26710	25850	25850 Network Support	X	X											X
	25860	25860 Hardware Maintenance And Support	X	X											X
	25870	25870 Professional Development Costs For Administrative Technology Personnel	X	X											X
26600	25890	25890 Other Technology Services	X	X											X
	25900	25900 Other Support Services - Central Services (H)													
25910	25910	25910 Judgments	X	X	X	X	X	X	X	X	X	X	X	X	X
25920	25920	25920 Ditch Assessments	X	X											
25930	25930	25930 Easements	X	X				X							
25940	25940	25940 Settlements	X												
25950	25950	25950 Other Assessments	X												
25990, 25790, 29000	25990	25990 Other Support Services - Central	X												

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\* Effective 1-1-08 Employer provided benefits are to be shown as applicable expenditure accounts and with the appropriate object number.

EXISTING	NEW 1-1-08		GENERAL	DEBT SERVICE	CAPITAL PROJECTS	TRANSPORTATION	SCHOOL BUS REPLACEMENT	SPECIAL ED PRESCHOOL	CONSTRUCTION	SCHOOL LUNCH	TEXTBOOK RENTAL	REPAIR AND REPLACE	SELF-INSURANCE	LEVY EXCESS	SPECIAL FUNDS
	26000	26000	Operation and Maintenance of Plant Services (H)												
25410	26100	26100	Service Area Direction	X											
25420	26200	26200	Maintenance of Buildings	X	X							X			X
25430	26300	26300	Maintenance of Grounds	X											X
25440	26400	26400	Maintenance of Equipment	X	X					X		X			X
25450	26500	26500	Vehicle Maintenance (not buses)	X											X
25460	26600	26600	Security Services	X											X
25470	26700	26700	Insurance	X	X	X									X
25490	26800	26800	Other Operating and Maintenance of Plant	X	X					X					X
	27000	27000	Student Transportation (H)												
25510	27010	27010	Service Area Direction	X		X									
25520	27100	27100	Vehicle Operation	X	X										X
25530	27200	27200	Monitoring Services	X	X										X
25540	27300	27300	Vehicle Servicing and Maintenance	X	X										X
25550	27400	27400	Purchase of School Buses	X			X								X
25560	27500	27500	Insurance on Buses	X	X										X
25570	27600	27600	Insurance on Pupils	X	X										X
25580	27700	27700	Contracted Transportation Services	X	X	X									X
25590	27900	27900	Other Student Transportation Services	X	X										
25591	27910	27910	Bus Driver Training	X	X										
	30000	30000	OPERATION OF NONINSTRUCTIONAL SERVICES (H)												
	31000	31000	Food Services Operations (H)												
25610	31100	31100	Service Area Direction	X						X					
25620	31200	31200	Food Preparation and Dispensing	X						X					
25630	31300	31300	Food Delivery	X						X					
25640	31400	31400	Food Purchases	X						X					
25680	31500	31500	Distribution of School Lunch Reimbursements							X					
25690	31900	31900	Other Food Services	X						X					
	33000	33000	Community Service Operations (H)												
31000	33100	33100	Direction of Community Services	X											X
32000	33200	33200	Community Recreation	X											X
33000	33300	33300	Civic Services	X											X
34000	33400	33400	Athletic Coaches	X											X
36000	33500	33500	Welfare Activities Services	X											X
37000	33600	33600	Nonpublic School Pupil Services	X											X
	33900	33900	Other Community Services (H)												
39000, 39100	33910	33910	High School Band Uniforms	X											X
39000, 33920	33920	33920	Contributions to Historical Societies	X											X
39000, 39400	33930	33930	Latch Key Kid Program	X											
39000, 39500	33940	33940	Child Care Services												X
39000, 39600	33950	33950	Step Ahead												X
39000, 39900	33990	33990	Other	X											
	40000	40000	FACILITIES ACQUISITION AND CONSTRUCTION (H)												
25310	40100	40100	Service Area Direction	X											
25320	41000	41000	Land Acquisition and Development	X	X				X						
25330	43000	43000	Professional Services	X	X				X						X
25340	44000	44000	Educational Specifications Development	X	X										
	45000	45000	Building Acquisition, Construction and Improvement (H)												
25350, 25351	45100	45100	Building Acquisition, Construction and Improvements	X	X				X			X			X
25350 25352	45200	45200	Energy Savings Contracts	X	X										
25350, 25353	45300	45300	Skilled Craft Employees	X	X										
25350, 25355	45400	45400	Sports Facilities	X	X				X						
25360	45500	45500	Rent of Buildings, Facilities, and Equipment	X	X	X		X	X						X
25370	46000	46000	Purchase of Moveable Equipment	X		X		X	X	X	X				X
25380	47000	47000	Purchase of Mobile or Fixed Equipment		X										
25390	49000	49000	Other Facilities Acquisition and Construction	X	X				X			X			

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**DESCRIPTION OF EXPENDITURE ACCOUNTS**

10000 INSTRUCTION. Instruction includes the activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations. It may also be provided through some other approved medium, such as televisions, radio, computer, Internet, multimedia telephone, and correspondence, that is delivered inside or outside the classroom or in other teacher-student settings. Included here are the activities of aides or classroom assistants of any type (clerks, graders, teaching machines, etc.) who assist in the instructional process.

11000 Regular Programs. Instructional activities designed for the normal educational program as contrasted with those for special programs.

11025 Non Special Ed Preschool. Serves as a control Account concerning expenditures for Non Special Ed Preschool

11050 Full Day Kindergarten. Serves as a control account concerning expenditures for full day Kindergarten.

11100 Elementary. Serves as a control account for applicable subaccounts concerning expenditures for the regular instructional program at the elementary level. Included are any preschool and kindergarten programs (other than full day Kindergarten) as well as all grades, ungraded areas and departmentalized subject matter areas included in the elementary level of the school corporation or cost center within the corporation. If free textbooks are provided the elementary, the cost must be made a part of this program.

11200 Middle/Junior High School. Serves as a control account for the applicable subaccounts concerning expenditures for the regular instructional program at the middle or junior high school level. Included are the costs related for all required and elective subject matter areas in a departmentalized middle or junior high school or for all grade levels in those corporations whose junior high school is not departmentalized but is identified by grade levels.

11300 High School. Serves as a control account for the applicable subaccounts concerning expenditures for the regular instructional program at the high school level. Included are the costs related to this level for all required and elective subject matter areas in a departmentalized high school. Include costs for Agriculture, Art, Business, Driver Education, English, Foreign Languages, Home Economics, Industrial Arts, Junior R.O.T.C., Mathematics, Music, Physical Education and Health, Science, Social Studies, Vocational (excluding courses qualifying pupils for additional count toward state funding), items of a school wide nature such as the expense of providing substitute teachers, the cost of preparation periods for instructional staff, termination pay of retiring teachers and other program wide expenditures the estimate of which cannot be placed in detail categories. Also include amounts necessary to meet additional salary requirements for teachers assigned extra duties such as coaching class plays, sponsor of a class or a social organization, etc.

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- 11350 Academic Honors Diploma Award. Serves as a control account for amounts disbursed to eligible students up to December 31, 2005, in accordance with IC 20-43-10.
- 11355 Academic Honors High Ability Student Program. Serves as a control account for disbursements after December 31, 2005, in accordance IC 20-43-10.
- 11400 Vocational Education. Serves as a control account for the applicable subaccounts concerning expenditures for the vocational education programs which qualify the student for additional pupil count credit towards state support.
  - 11410 Agriculture A. That portion of the vocational education expense which provides the Agriculture A programs.
  - 11420 Agriculture B. That portion of the vocational education expense which provides the Agriculture B programs.
  - 11430 Distributive Education. That portion of the vocational education expense which provides the Distributive Education programs.
  - 11440 Health Occupations. That portion of the vocational education expense which provides the Health Occupations programs.
  - 11450 Consumer and Homemaking. That portion of the vocational education expense which provides the Consumer and Homemaking programs.
  - 11460 Occupational Home Economics. That portion of vocational education expense which provides the Occupational Home Economics programs.
  - 11470 Business Education. That portion of the vocational education expense which provides the vocational Business Education program.
  - 11480 Industrial Education A. That portion of the vocational education expense which provides the Industrial Education A program.
  - 11490 Industrial Education B. That portion of the vocational education expense which provides the Industrial Education B program.
- 11500 Vocational Education. Continuation of Account No. 11400.
  - 11510 Cooperative Education. That portion of the vocational education expense which provides the Cooperative Education program.



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- 11520 Area School Participation. That portion of the unit's share for students participating in the programs of an area vocational school. This account should be used for the expense of only those students qualifying for the additional pupil count factor as it applies to state support. Other expense, if any, for Area Vocational School Participation should be provided in Account No. 17300.
- 11590 Other Vocational Education Programs. That portion of the vocational education expense which provides for vocational education programs that are not identified separately.
- 11600 Alternative Education Programs. Serves as a control account for applicable sub accounts for Alternative Education Programs established in accordance with statute.
  - 11610 Elementary. That portion of Alternative Education Programs attributable to elementary school.
  - 11620 Middle/Jr. High School. That portion of Alternative Education Programs attributable to Middle/Jr. High School.
  - 11630 High School. That portion of Alternative Education Program attributable to High School.
- 11900 Other Regular Programs. Serves as an accounting medium or as a control for applicable subaccounts concerning expenditures for the instructional expense of regular programs not specifically identified separately.
  - 11910 Competency Testing. That portion of expense from competency testing/remediation program expenditures.
  - 11920 Project 4R. That portion of expense for the Project 4R program.
- 12000 Special Programs. Instructional activities designed primarily to deal with pupils having special needs. These are to improve or overcome physical, mental, social and/or emotional disabilities and include the gifted and talented as well as the disabilities and disturbed. Concerned with expenditures for programs which qualify the child for additional pupil count credit towards state support.
  - 12100 Gifted and Talented.
    - 12110 Gifted and Talented. Serves as a control account for the applicable subaccounts concerning expenditures for the special instructional programs for the gifted and talented at all levels.
    - 12150 High Ability Students. Instructional activities for high ability students for all grade levels except for students in the honors diploma program (11355).

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- 12200 Mental Disabilities. Serves as a control account for the applicable subaccounts concerning expenditures for the special instructional programs for the mental disabilities at all levels.
  - 12210 Mild Mental Disabilities. That portion of the special instructional programs expense for the mental disabilities which is attributable to the programs established for the mild mental disabilities.
  - 12220 Moderate Mental Disabilities. That portion of the special instructional programs expense for the mental disabilities attributable to those programs which are established for the moderate mentally disabilities.
  - 12230 Severe Mental Disabilities. That portion of the special instructional programs expense for the mental disabilities which is attributable to the programs established for the mental disabilities.
- 12300 Physical Impairment. Serves as a control account for the applicable subaccounts concerning expenditures for the special instructional programs for the physically impaired at all levels.
  - 12310 Orthopedic Impairment. That portion of the special instructional programs expense for the physical disabilities which is attributable to the program established for those students identified or weighted as orthopedic impairment.
  - 12320 Multiple Disabilities. That portion of the special instructional programs expense for the physical disabilities which is attributable to the programs established for the multiple disabilities.
  - 12330 Visual Impairment. That portion of the special instructional programs expense for the physical disabilities which is attributable to the programs established for the visual impairment.
  - 12340 Hearing Impairment. That portion of the special instructional programs expense for the physical disabilities attributable to those programs which are established for the hearing impairment.
  - 12350 Homebound. That portion of the special instructional programs expense for the physically disabilities attributable to those programs which are established for the homebound.
- 12400 Emotional Disabilities. Serves as a control account for the applicable subaccounts concerning expenditures for the special instructional programs expense for the emotionally disabilities at all levels.
  - 12410 Full Time. That portion of the instructional programs expense for the emotional disabilities attributable to those in the full time program.

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- 12420 All Others. That portion of the instructional programs expense for the emotional disabilities attributable to those not identified with the full time program.
- 12500 Culturally Different. Serves as a control account for the applicable subaccounts concerning expenditures for the special instructional programs expense for the culturally different at all levels.
  - 12510 Communication Disorders. That portion of the cost for the culturally different program identified with the communication disorders.
  - 12520 Compensatory. That portion of the costs for the additional learning experiences to meet the special education needs of educationally deprived children.
- 12600 Learning Disability. Serves as a control account for the applicable subaccounts concerning expenditures for the special instructional programs expense for the learning disabled at all levels.
  - 12610 Learning Disability. That portion of the special instruction programs expense for learning disability which is attributable to programs established for the learning disabled.
- 12700 Equal Opportunity at Risk. Serves as a control account for the applicable subaccounts concerning expenditures for equal opportunity at risk program expense for the at risk at all levels.
  - 12710 Equal Opportunity at Risk. That portion of the costs for pupils considered by the school corporation as at risk.
- 12800 Special Education Preschool. Serves as a control account for applicable subaccounts concerning expenditures for special education preschool programs at all levels.
  - 12810 Special Education Preschool. That portion of the cost for program expenses for children of preschool age, participating in the education program.
- 12900 Other Special Programs. Serves as a control account for the applicable subaccounts concerning expenditures for the special instructional programs expense of those other special programs not specifically identified herein. Each of these must be identified and appropriately titled in the accounting records.
- 13000 Adult/Continuing Education Programs. Instructional activities designed to develop knowledge and skills to meet educational objectives of adults who have completed or interrupted formal schooling.

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- 13100 Adult Basic Education. Serves as an accounting medium or as a control for applicable subaccounts concerning expenditures for the instructional expense of the adult education program.
- 13200 Advanced Adult Education. Serves as an accounting medium or as a control for applicable subaccounts concerning expenditures for the instructional expense of the advance adult education program.
- 13300 Occupational Programs. Serves as an accounting medium or as a control for applicable subaccounts concerning expenditures for the instructional expense of the occupational programs division of the continuing education program.
- 13600 Special Interest Programs. Serves as an accounting medium or as a control for applicable subaccounts concerning expenditures for the instructional expense of the special interest program division of the adult/continuing education program.
- 13900 Other Adult/Continuing Education Programs. Serves as an accounting medium or as a control for applicable subaccounts concerning expenditures for the instructional expense of those other adult/continuing education programs not specifically identified herein. Each of these must be identified and appropriately titled in the accounting records.
- 14000 Summer School Programs. Instructional activities designed to assist regular students in meeting educational objectives for their formal schooling or in additional areas of instruction not included in the curriculum of the regular school programs. These programs are conducted during the summer months following the close of one regular school term and before the beginning of the next regular term.
- 14100 Elementary. Serves as an accounting medium or as a control for applicable subaccounts concerning expenditures for the instructional expense of the summer school program at the elementary level.
- 14200 Middle/Junior High School. Serves as an accounting medium or as a control for applicable subaccounts concerning expenditures for the instructional expense of the summer school program at the middle school or junior high school level.
- 14300 High School. Serves as an accounting medium or as a control for applicable subaccounts concerning expenditures for the instructional expense of the summer school program at the high school level.
- 15000 Enrichment Programs. Serves as a control account for applicable subaccounts concerning expenditures for enrichment programs.
- 15100 Non Credit. That portion of the costs of enrichment programs for all ages of public school students
- 16000 Remediation. Serves as a control account for applicable sub accounts concerning expenditures for remediation.

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- 16100 Remediation Testing. Activities and costs associated with required and approved remediation testing.
- 16200 Preventive Remediation. Activities and costs associated with all other remediation.
- 17000 Payments to Other Governmental Units Within State. Activities concerned with services requiring payments to other governmental units within Indiana for services rendered to pupils residing in the paying corporation.
  - 17100 Transfer Tuition. Serves as a control for applicable subaccounts concerned with expenditures to other school corporations within the state of Indiana on account of transfer tuition for resident students.
  - 17300 Area Vocational School (Participating Share). Serves as a control for applicable subaccounts concerned with payments to an area vocational school in which the school corporation has a participating interest or has students in attendance. Account for amounts here which do not qualify to be included in 11400 or 11500 program costs.
  - 17400 Joint Services and Supply – Special Education. Serves as a control for applicable subaccounts concerned with payments to the administering school corporation in respecting joint services and supply agreement with other Indiana public school corporations concerning Special Education.
  - 17500 Special Education – Interlocal Agreements. Serves as a control for payments to the administering school corporation for interlocal agreements concerning special education.
  - 17600 Joint Services and Supply – Other. Serves as a control for payments to the administering school corporation for joint service and supply agreements not listed above. (i.e., service centers, etc.).
  - 17700 Interlocal Agreements – Other. Serves as a control for payments to the administering school corporation for interlocal agreements not listed above (i.e., service centers, etc.).
  - 17800 Payments to Charter Schools. Serves as a control for payments to charter schools in accordance with IC 20-24-7.
  - 17900 Other. Activities related to nonprogramed charges, not otherwise classified.
- 18000 Payments to Governmental Units Outside State. Activities concerned with services requiring payments to governmental units located in other states for services rendered to pupils resident in the paying corporation. There are very few examples of this in Indiana at the present time.

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20000 **SUPPORT SERVICES.** Support services provide administrative, technical (such as guidance and health), and logistical support to facilitate and enhance instruction. These services exist as adjuncts for fulfilling the objectives of instruction, community services, and enterprise programs rather than as entities within themselves.

21000 **Support Services - Students.** Activities designed to assess and improve the well-being of students and to supplement the teaching process.

21100 **Attendance and Social Work Services.** Serves as a control for applicable sub-accounts concerned with expenditures for support of the program providing services toward the attendance of pupils at school.

21110 **Service Area Direction.** Activities associated with directing and managing the service area concerned with the attendance of pupils at school as required by the Compulsory Education Act.

21120 **Attendance Services.** Activities of attendance officers and assistants and expenses associated therewith.

21130 **Social Work Services.** Activities of those persons identified with the social services as related to pupils of the school corporation.

21140 **Pupil Accounting.** Activities of acquiring and maintaining records of pupil attendance at school, historical information and census data. Provides such information to assist teacher and guidance personnel.

21190 **Other Attendance and Social Work Services.** Those activities associated with attendance services for pupils of the school corporation not specifically classified otherwise.

21200 **Guidance Services.** Activities involving counseling with students and parents; consulting with other staff members on learning problems; evaluating the abilities of students; assisting students as they make their own educational and career plans and choices; assisting students in personal and social development; providing referral assistance; and working with other staff members in planning and conducting guidance programs for students. Guidance services may include supervision services, counseling services, appraisal services, student record services, and placement services.

21210 **Service Area Direction.** Activities associated with directing and managing guidance services.

21220 **Counseling Services.** Activities associated with the relationships between pupils and other persons and to assist pupils to understand their needs, strengths and limitations.

21230 **Appraisal Services.** Activities associated with assessment of pupil characteristics for use in guidance, etc., for the pupil.

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- 21240 Information Services. Activities associated with the dissemination of educational, occupational and personal-social information to help acquaint pupils with curriculum, educational and vocational opportunities and requirements.
- 21250 Records Maintenance. Compilation, maintenance and interpretation of cumulative records of individual pupils for support in guidance services to them.
- 21290 Other Guidance Services. Activities associated with the guidance program which are not identified separately.
- 21300 Health Services. Physical and mental health services that are not direct instruction. Included are activities that provide students with appropriate medical, dental, and nursing services.
  - 21310 Service Area Direction. Activities associated with directing and managing the service area concerned with the health services provided for the pupils.
  - 21320 Medical Services. Activities concerned with the physical and mental health of pupils; including hearing and vision testing, screening for psychiatric services and communicable diseases, providing emergency injury and illness care, etc.
  - 21330 Dental Services. Activities associated with dental screening, dental care and orthodontic services provided.
  - 21340 Nurse Services. Nursing activities which are not instruction; such as health inspection, treatment of minor injuries, and referrals for other health services.
  - 21390 Other Health Services. Those health services provided but not classified otherwise. Identify and appropriately title accounts used herein.
- 21400 Psychological Services. Activities concerned with administering psychological tests and interpreting the results; gathering and interpreting information about student behavior; working with other staff members in planning school programs to meet the special needs of students as indicated by psychological tests and behavioral evaluation; and planning and managing a program of psychological services, including psychological counseling for students, staff, and parents. This function includes the supervision of psychological services, related testing and counseling services, and psychotherapy services.
  - 21410 Service Area Direction. Activities associated with directing and managing the service area concerned with the psychological services provided for the pupils.

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- 21420 Psychological Testing. Activities concerned with administering psychological tests, standardized tests and inventory assessments of ability, aptitude, achievement, interest and personality and the interpretation of these measures for pupils, school personnel and parents.
- 21430 Psychological Counseling. Activities between psychologist or counselor and pupils or parents to help resolve problems and assist in adjustments for pupils.
- 21490 Other Psychological Services. Those psychological services provided but not classified separately.
- 21500 Speech, Pathology and Audiology Services. Activities that identify, assess, and treat children with speech, hearing, and language impairments.
  - 21510 Service Area Direction. Activities associated with directing and managing the service area concerned with occupational services provided for pupils.
  - 21520 Speech Pathology Services. Activities concerned with the identification, diagnosis and appraisal of specific speech and language disorders; also, referral of pupils for professional attention and the counseling and guidance of children, parents and teachers, as appropriate.
  - 21530 Audiology Services. Activities organized for the identification of children with hearing loss; determination of the degree of loss or difficulty and referral for treatment.
  - 21590 Other Speech Pathology and Audiology Services. Activities identified with the speech pathology and audiology programs but not separately identified herein.
- 21600 Occupational Therapy – Related Services. Activities that assess, or treat students for all conditions requiring the services of an occupational therapist.
  - 21610 Service Area Direction. Expense attached to the office of the director of occupational therapy.
  - 21620 Occupational Therapy Services. Activities concerned with the identification, diagnosis and appraisal of occupational therapy; also, referral of pupils for professional attention and the counseling and guidance of children, parents and teachers, as appropriate.
- 21700 Physical Therapy Related Services.
  - 21710 Service Area Direction. Expense attached to the office of the director of physical therapy.
  - 21720 Physical Therapy Services



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- 21800 Special Education Administration. Serves as a control for applicable subaccounts concerning expenditures for direction and/or administration of the special education program.
  - 21810 Service Area Direction. Activities associated with managing and directing special education services not otherwise identified.
  - 21890 Other Special Education Administrations. Activities not separately identified herein.
- 21900 Other Support Services Students. Serves as a control for applicable subaccounts for student services not categorized elsewhere.
  - 21910 Service Area Direction. Activities associated with managing and directing other student services not otherwise identified.
  - 21990 Other Student Services. Activities not separately identified herein.
- 22000 Support Services-Instruction. Activities associated with assisting the instructional staff with the content and process of providing learning experiences for students.
  - 22100 Improvement of Instruction. Activities primarily for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for students. These activities include curriculum development, techniques of instruction, child development and understanding, and staff training.
    - 22110 Service Area Direction. Activities associated with directing and managing the service area concerned with the improvement of instruction.
    - 22120 Instruction and Curriculum Development. Activities designed to aid teachers in developing the curriculum, preparing and using special curriculum materials, and understanding and appreciating the various techniques which stimulate and motivate pupils.
    - 22130 Instructional Staff Training Service. Activities associated with the professional development and training of instructional personnel. These include such activities as in-service training (including mentor teachers workshops, conferences, demonstrations, and other activities related to the ongoing growth and development instructional personnel.
    - 22190 Other Improvement of Instructional Services. Activities for improving instruction other than those classified above.

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- 22200 Library/Media Services. Activities concerned with directing, managing, and supervising educational media services (e.g., supervisory personnel) as well as such activities as selecting, acquiring, preparing, cataloging, and circulating books and other printed materials; planning for the use of the library by students, teachers, and other members of the instructional staff; and guiding individuals in their use of library books, reference guides and materials, catalog materials, special collections, and other materials, whether maintained separately or as a part of an instructional materials center. These activities include developing and acquiring library materials and operating library facilities.
- 22210 Service Area Direction. Activities associated with directing and managing the service area concerned with educational media.
- 22220 School Library. Activities such as selecting, acquiring, preparing, cataloging and circulating books and other printed materials, also includes C.D.s and software that replaces books and reference materials; planning the use of the library by staff and students; and, providing guidance in the use of library books and materials. The school library also services the free textbook program with regard to storage, inventory and maintenance of the textbooks.
- 22230 Audiovisual. Activities concerned with selecting, preparing, storing and maintaining audiovisual equipment, films, filmstrips, transparencies, tapes and TV programs as well as associated services.
- 22240 Educational Television. Activities concerned with planning, programming, writing and presenting educational programs by way of closed circuit or broadcast television.
- 22250 Computer Assisted Instruction Services. Activities concerned with educational projects which have been especially programmed for a computer which is to be used as the principal medium of instruction.
- 22290 Other Educational Media Services. Activities associated with educational media services not separately identified.
- 22300 Instruction – Related Technology. This functional category encompasses all technology activities and services for the purpose of supporting instruction. These activities include expenditures for internal technology support as well as support provided by external vendors using operating funds. These activities include costs associated with the administration and supervision of technology personnel, systems planning and analyses, systems application development, systems operations, network support services, hardware maintenance and support services, and other technology-related costs that relate to the support of instructional activities. Specifically, costs associated with the operation and support of computer learning labs, media center computer labs, instructional technology centers, instructional networks, and similar operations should be captured in this code.

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- 22310 Technology Service Supervision and Administration. Activities concerned with directing, managing, and supervising data-processing services.
- 22320 Student Learning Centers. Activities concerned with supporting and maintaining labs and centers (outside the classroom) that are established to support the instructional environment. These labs and centers may be located in the library or in other locations but are not primarily dedicated to student-teacher learning. Labs or learning centers that are primarily dedicated to instruction should be coded to Instruction.
- 22330 Systems Analysis and Planning. Activities concerned with searching for and evaluating alternatives for achieving defined objectives, based on judgment and, wherever possible, on quantitative methods. Where applicable, these activities pertain to the development of data processing procedures or application to electronic data-processing equipment.
- 22340 Systems Application Development. Activities concerned with the preparation of a logical sequence of operations to be performed, either manually or electronically, in solving problems or processing data. These activities also involve preparing coded instructions and data for such sequences.
- 22350 Systems Operations. Activities concerned with scheduling, maintaining, and producing data. These activities include operating business machines, data preparation devices, and data-processing machines.
- 22360 Network Support. Services that support the networks used for instruction-related activities.
- 22370 Hardware Maintenance and Support.
- 22380 Professional Development for Instruction - Focused Technology Personnel. Costs that are incurred as a result of acquiring knowledge and skills to support instructional technologies.
- 22400 Academic Student Assessment. This function is inclusive of those services rendered for the academic assessment of the student.
- 22900 Other Support Service – Instructional Staff. Services supporting the instructional staff not properly classified elsewhere in the 22000 series.
- 23000 Support Services-General Administration. Activities concerned with establishing and administering policy for operating the school corporation.
- 23100 Board of Education. Activities of the governing body that has been created according to state law and vested with responsibilities for educational activities in a given administrative unit.

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- 23110 Service Area Direction. Activities concerned with directing and managing the general operation of the governing board. Include compensation and other expenditures directly related to board members.
- 23120 Service Area Assistants. Activities pertaining to the duties of the corporation board's secretary as well as other assistants directly related to this service area.
- 23150 Legal Services. Activities pertaining to legal services and counseling provided to the governing body of the local school corporation.
- 23160 Promotion Expense. Account here for expenditures created by authority provided in the General School Powers Act to appropriate from the General Fund an amount not to exceed the greater of \$3000 or \$1.00 per pupil not to exceed \$12,500 per budget year, for the purpose of promoting the best interests of the school corporation by purchasing meals, decorations, memorabilia or awards; expenses incurred in interviewing job applicants; or, developing relations with other governmental units.
- 23190 Other Governing Body Services. Those activities of the governing body which are not specifically classified otherwise. Identify and appropriately title accounts used herein.
- 23200 Executive Administration Services. Activities associated with the overall general administration of or executive responsibility for the entire school corporation.
  - 23210 Office of the Superintendent. Activities performed by the superintendent and associate or assistant superintendents concerning the general direction and management of the school corporation. This program area includes all personnel and materials in the office of the superintendent of schools except for those which can be properly placed in a separate service area.
  - 23220 Community Relations. Activities and programs developed and operated corporation wide for betterment of school/community relations.
  - 23230 Staff Relations and Negotiations. Activities concerned with staff relations for the school corporation and the responsibilities for contractual negotiations with both instructional and non-instructional personnel.
  - 23290 Other Executive Administration Services. Activities concerned with this category not specifically classified otherwise. Identify and appropriately title items included here.
- 24000 Support Services - School Administration. Activities concerned with overall administrative responsibility for a school.

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- 24100 Office of the Principal Services. Serves as a control for applicable subaccounts concerned with directing and managing the administration of a particular school in the corporation. Included are the activities performed by the principal, assistant principals and other assistants in general supervision of all operations of the school.
- 24900 Other Support Services - School Administration. Those activities associated with administration of the individual schools not included in the office of the principal services.
- 25000 Central Services. Activities that support other administrative and instructional functions including fiscal services, human resources, planning, and administrative information technology.
  - 25100 Fiscal Services. Activities concerned with the fiscal operations of the school corporation. This function includes budgeting, receiving and disbursing, financial and property accounting, payroll, inventory control, internal auditing, and funds managing. Fiscal services are inclusive of supervision of fiscal services, budgeting services, and payroll, internal audit, and general accounting functions.
    - 25110 Office of the Business Manager. Those activities concerned with the office of the business manager, associate superintendent, assistant superintendent for business affairs or other official designated to manage the business office of the school corporation.
    - 25120 Service Area Direction. Activities pertaining to directing and managing the area of internal services.
    - 25130 Budgeting. Activities concerned with supervising budget planning, formulation, control and analysis.
    - 25140 Receiving and Disbursing Funds. Activities concerned with receiving revenues, preparing official receipts, and disbursing the funds for items authorized by the local governing body in accordance with state statutes. This includes the current audit of receipts and pre-audit of requisitions or purchase orders to determine whether or not the amounts are within the budgetary allowances.
    - 25150 Payroll Services. Activities concerned with the preparation of payrolls and the distribution of same to employees of the school corporation as well as maintaining clearing accounts for payroll deductions, reporting and transmitting such deductions to the proper agencies or companies.
    - 25160 Financial Accounting. Activities concerned with maintaining records of the financial operations and transactions of the school corporations. These include such activities as accounting and interpreting financial transactions and account records.
    - 25170 Internal Auditing. Activities concerned with preparing and maintaining current inventory records of land, buildings and moveable equipment,

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- 25180 Property Accounting. Activities concerned with preparing and maintaining current inventory records of land, buildings and moveable equipment.
- 25190 Other Fiscal Services. Serves as a control for applicable subaccounts concerned with fiscal service activities not specifically classified otherwise.
  - 25191 Refund of Revenue. Account here for refunds of revenue received earlier, but now requiring refund to person or unit from which received.
  - 25192 Petty Cash. When petty cash amounts are disbursed to establish a Petty Cash Fund from the General Fund, records here.
  - 25193 Printed Forms. To account for the cost of printed forms that are not directly associated with specific program area or closely enough associated to be considered a part of that program's expense.
  - 25195 Bank Account Service Charge. Bank service charge authorized by statute for handling negotiable order of withdrawal accounts.
  - 25196 Cash Change. When cash changes payments are established for applicable funds, record here.
  - 25199 Other. Activities for other fiscal services not otherwise classified.
- 25200 Purchasing, Warehousing, and Distribution Services. Activities concerned with purchasing, receiving, storing, and distributing supplies, furniture, equipment, and materials used in schools or school system operations.
  - 25210 Service Area Direction. Activities pertaining to directing and managing the area of internal services.
  - 25220 Purchasing. Activities concerned with purchasing supplies, furniture, equipment and materials for the internal services (Central Stores) program.
  - 25230 Warehousing and Distributing. Activities concerned with the operation of the corporation wide program of receiving, warehousing and distributing supplies, furniture, equipment, materials and mail. If a pick-up and transport service for cash is provided between schools and the central administration office or bank it should be included here.
- 25300 Printing, Publishing, and Duplicating Services. Activities of printing and publishing administrative publications such as annual reports, school directories, and manuals. Activities here also include centralized services for duplicating school materials and instruments such as school bulletins, newsletters, and notices.

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- 25400 Planning, Research, Development and Evaluation. Serves as a control for applicable subaccounts concerning activities on a corporation wide basis associated with conducting and managing programs of planning, research, development and evaluation for the school corporation.
- 25500 Textbooks for Rent or Resale. Serve as a control for applicable subaccounts concerned with providing textbooks for rent for sale to pupils. Expenditures for textbooks for resale shall be handled through the General Fund. The textbook rental program may be handled through the school corporation's Textbook Rental Fund or, if no purchases or financial commitments are made by the corporations, the governing body may cause the rental program to be operated through the extra-curricular account or accounts as provided in IC 20-26-5. If operated through the extra-curricular account, all disbursement of the textbook rental program shall be recorded in a Textbook Rental Fund in the Extra-Curricular Account records. All expenditures from the Textbook Rental Fund may be made without appropriation or the application of other relating to budgets.
- 25510 Direction of Rental Service. Activities pertaining to directing and managing the textbook rental program.
- 25520 Textbooks, Workbooks, and Repairs. Activities concerned with the purchases of textbooks and workbooks that accompany, and repair of textbooks for the rental program and keeping them available for service in the rental program.
- 25530 Distribution of Textbook Reimbursement. Amounts received from the State for distribution to individual school buildings.
- 25540 Other Textbook Rental Service. Activities concerned with the textbook rental program not included in a specific classification. Identify and appropriately title accounts used herein.
- 25550 Direction of Resale Service. Activities pertaining to directing and managing the textbook resale program.
- 25560 Textbooks and Workbooks. Activities concerned with the purchase of educational materials and supplies for resale to pupils.
- 25570 Materials and Supplies. Activities concerned with the purchases of educational materials and supplies for resale to pupils.
- 25590 Other Textbook Resale Services. Activities concerned with the textbook resale program not included in a specific classification. Identify and appropriately title accounts used herein.

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- 25600 Public Information Services. Activities concerned with writing, editing, and other preparation necessary to disseminate educational and administrative information to students, staff, managers, and the general public through direct mailing, the various news media, email, the Internet and web sites, and personal contact. The information services function code includes related supervision and internal and public information services.
- 25700 Personnel Services. Serves as a control for applicable subaccounts for activities concerned with maintaining an efficient staff for the school corporation including such activities as employment and placement, staff transfers, health services and staff accounting.
  - 25710 Supervision of Personnel Services. Activities pertaining to directing and managing the area of staff services.
  - 25720 Recruitment and Placement. Activities concerned with employing and assigning personnel for the school corporation.
  - 25730 Personnel Services. Serves as a control for applicable subaccounts for activities concerned with maintaining an efficient staff for the school corporation including such activities as employment and placement, staff transfers, health services and staff accounting.
  - 25740 Noninstructional Personnel Training. Activities developed by the local school corporation for training of noninstructional personnel in all classifications.
  - 25750 Health Services. Activities concerned with medical, dental and nurse services provided for school corporation employees. Included are physical examinations, referrals and emergency care.
- 25800 Administrative Technology Services. Activities concerned with supporting the school corporation's information technology systems, including supporting administrative networks, maintaining administrative information systems, and processing data for administrative and managerial purposes. These activities include expenditures for internal technology support, as well as support provided by external vendors using operating funds. These activities include costs associated with the administration and supervision of technology personnel, systems planning and analysis, systems application development, systems operations, network support services, hardware maintenance and support services, and other technology-related administrative cost.
  - 25810 Technology Service Supervision and Administration. Activities concerned with directing, managing, and supervising data processing services.
  - 25820 Systems Analysis and Planning. Activities concerned with searching for and evaluating alternatives for achieving defined objectives, based on judgment and, where possible, on quantitative methods. Where applicable, these activities pertain to the development of data processing procedures or application to electronic data-processing equipment.



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- 25830 Systems Application Development. Activities concerned with the preparation of a logical sequence of operations to be performed, either manually or electronically, in solving problems or processing data. These activities also involve preparing coded instructions and data for such sequences.
- 25840 Systems Operations. Activities concerned with scheduling, maintaining, and producing data. These activities include operating business machines, data preparation devices, and data-processing machines.
- 25850 Network Support. Services that support the networks.
- 25860 Hardware Maintenance and Support.
- 25870 Professional Development Costs for Administrative Technology Personnel. Costs that are incurred as a result of acquiring knowledge and skills to support technologies.
- 25890 Other Technology Services. Activities concerned with data processing not described above.
- 25900 Other Support Services – Central Services. Activities, other than general administration, which support each of the other instructional and supporting services programs. These activities include planning, research, development, evaluation, information, staff, statistical and data processing services.
- 25910 Judgments. Activities concerned with payments associated with judgments against the school corporation as a result of court decisions and formal administrative adjudications which are not covered by liability or other insurance.
- 25920 Ditch Assessments. Record of county assessments required to be paid by school corporation.
- 25930 Easements. Record of fees required for easements necessary to school property.
- 25940 Settlements. Record payments of settlements advised in writing by the school corporation attorney.
- 25950 Other Assessments.
- 25990 Other Support Services
- 26000 Operation and Maintenance of Plant Services. Serves as a control for applicable sub-accounts concerned with activities associated with keeping the physical plant available for use, comfortable, and safe; keeping the grounds, buildings and equipment in an effective working condition and state of repair. Activities which maintain safety in the buildings and on the grounds are included. Capital Projects Expenditures in the categories below are only applicable if permitted by statute.

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- 26100 Service Area Direction. Activities of directing and managing the operation and maintenance of the school plant facilities.
- 26200 Maintenance of Buildings. Activities concerned from the General Fund with keeping the physical plant clean and ready for daily use. Operating the heating, lighting and ventilating systems and repair and replacement of facilities and equipment are included.
- 26300 Maintenance of Grounds. Activities concerned with the care and upkeep of land and its improvements, other than buildings.
- 26400 Maintenance of Equipment. Activities concerned with the care and upkeep of equipment owned or used by the school corporation. Activities such as servicing equipment repairing furniture, machines and moveable equipment are included.
- 26500 Vehicle Maintenance (not buses). Activities concerned with maintaining general purpose vehicles such as trucks, tractors graders and staff vehicles in operating condition.
- 26600 Security Services. Activities concerned with maintaining order and safety in school buildings and on school grounds and providing traffic control on school property. Protection from vandalism, arson, etc. are included here.
- 26700 Insurance. Activities concerned with insurance coverage other than for buses or insurance identified with a specific program area.
- 26800 Other Operating and Maintenance of Plant. Activities concerned with operation and maintenance of the school plant which are not specifically classified otherwise. Identify and appropriately title accounts used herein.
- 27000 Student Transportation. Activities concerned with conveying students to and from school, as provided by state and federal law. This includes trips between home and school and trips to school activities.
  - 27010 Service Area Direction. Activities pertaining to directing and managing the department concerned with transporting pupils to and from school.
  - 27100 Vehicle Operation. Activities concerned with operating corporation owned buses for transporting pupils to and from school. Includes cost of providing drivers to operate the buses.
  - 27200 Monitoring Services. Activities concerned with supervising pupils in the process of being transported to and from school. These activities include supervision while in transit and while being loaded and unloaded. Superintendent and Principal salaries are not intended to be included here.
  - 27300 Vehicle Servicing and Maintenance. Activities concerned with maintaining pupil transportation vehicles in good condition, including repairing vehicles; replacing vehicle parts; cleaning, painting, greasing, fueling and inspecting vehicles for safety.

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- 27400 Purchase of School Buses. Activities concerned with the purchase of buses for pupil transportation.
- 27500 Insurance on Buses. Activities concerned with the providing of insurance coverage for pupils transportation equipment.
- 27600 Insurance on Pupils. Activities concerned with providing insurance coverage for pupils while being transported to and from school as authorized by the school transportation code.
- 27700 Contracted Transportation Services. Activities concerned with providing pupil transportation to and from school by way of contracts with school bus drives owning all or part of their transportation equipment. Also, contracts with common carriers to assist in the transporting of pupils to and from school.
- 27900 Other Student Transportation Services. Activities identified with pupil transportation services not specifically classified otherwise.
- 27910 Bus Driver Training. Expense of paying compensation and other expenses of new drivers in required state training program.
- 30000 Operation of Noninstructional Services. Activities which are not directly related to the provision of education for pupils in the school corporation.
- 31000 Food Services Operations. Serves as a control for applicable subaccounts concerned with providing food services to pupils and staff in a school or the school corporation.
  - 31100 Service Area Direction. Activities pertaining to directing and managing the food service program for the school corporation.
  - 31200 Food Preparation and Dispensing. Activities concerned with preparing and serving the food and beverages associated with the food service program. This includes operating kitchen equipment, preparing food, cooking, serving food, cleaning and storing dishes and kitchen and lunch room equipment.
  - 31300 Food Delivery. Activities concerned with delivering food to schools within the corporation when a satellite or other program requiring food delivery is maintained in the school corporation.
  - 31400 Food Purchases. Activities concerned with the acquisition of food and food products to be used in the School Lunch Program.
  - 31500 Distribution of School Lunch Reimbursements. Amounts received through the State for distribution to individual school buildings.
  - 31900 Other Food Services. Serves as a control for applicable subaccounts concerned with food service activities not specifically classified herein.

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- 33000 Community Service Operations. Activities which are not directly related to the provision of education for pupils in the school corporation.
- 33100 Direction of Community Services. Activities concerned with directing and managing community service programs.
- 33200 Community Recreation. Activities concerned with providing community recreation programs. These may include community recreation programs identified in the statute as educational activities when school is not in session. Some of these activities are identified as agricultural club work industrial club work, home economics club work, music activities and summer recreational athletic programs.
- 33300 Civic Service. Activities concerned with providing authorized services to civic functions or organizations. This program area includes services to parents-teacher groups and other local civic activities for which the school corporation may provide facilities or similar assistance.
- 33400 Athletic Coaches. All amounts to be recorded for payment of athletic coaches. Include amounts paid laymen coaches and all other amounts paid athletic coaches (only athletic coaches) from the corporation General Fund, whether or not they are licensed teachers.
- 33500 Welfare Activities Services. Activities concerned with providing assistance for the personal requirements of individuals for whom a need is determined. This includes aid to students in meeting the provisions of the compulsory education law.
- 33600 Nonpublic School Pupil Services. Activities concerned with services to pupils attending a school other than the public school. Under present statutes, this may include items in the area of transportation and textbooks.
- 33900 Other Community Services. Activities concerned with services provided the community which are not included a specific program area. Identify and appropriately title accounts used herein.
  - 33910 High School Band Uniforms. Amounts appropriated to match amounts collected by school patrons for purchases of high school band uniforms.
  - 33920 Contributions to Historical Societies. Permissible appropriation for contribution to local historical society.
  - 33930 Latch Key Kid Program. Activities concerned with services for this type of child care program. Also applies to Early Childhood, Preschool and Latch Key programs in accordance with IC 20-20-28.
  - 33940 Child Care Services. Cost incurred for child care services associated with adult education programs provided under P.L. 100-297, P.L. 100-77, and P.L. 99-603; and other child care programs.

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- 33950 Step Ahead. Cost incurred for the Step Ahead Program in accordance with IC 12-17-19.
- 33990 Other. Activities not otherwise categorized.
- 40000 Facilities Acquisition and Construction. Serves as a control for applicable subaccounts concerned with activities associated with the acquisition of land and buildings; the construction and/or remodeling of buildings and additions to buildings; initial installation or extension of service systems and other built-in equipment; also, improvements to sites. All as deemed necessary for school purposes.
  - 40100 Service Area Direction. Activities pertaining to directing and managing the area of facilities acquisition and construction services.
- 41000 Land Acquisition and Development. Activities pertaining to the initial acquisition of sites and site improvement.
- 43000 Professional Services. Services of architects, engineers, attorneys and fiscal consultants related to land acquisition, site improvement and improvements to buildings. Could include payments to professionals to conduct non-recurring in-service technology training of school corporation employees in accordance with IC 20-46-6-11.
- 44000 Educational Specifications Development. Activities of educators relative to space requirements for various learning experiences of pupils to be incorporated in the building design and the transmittal to the architect of information produced by such activities.
- 45000 Building Acquisition, Construction and Improvement. Activities concerned with building acquisition through purchase or construction; also, improvements to existing buildings and initial installation or extension of service systems and other built-in equipment as well as building additions, alterations and remodeling.
  - 45100 Building Acquisition, construction and Improvements. Activities concerned with building acquisition through purchase or construction; also, improvements to existing buildings and initial installation or extension of service systems and other built-in equipment as well as building additions, alterations and remodeling.
  - 45200 Energy Savings Contracts. Payments for energy savings contracts.
  - 45300 Skilled Craft Employees. Statutory authorized payments for skilled craft employees.
  - 45400 Sports Facilities. Expenditures for school sport facilities in accordance with IC 20-46-6.
- 45500 Rent of Buildings, Facilities, and Equipment. Activities concerned with the acquisition of buildings, facilities and equipment by way of renting for use only. (This area does not include rent agreements with option to purchase – see Account No. 53000).
- 46000 Purchase of Moveable Equipment. To account for school corporation's expense of purchasing equipment not charged to a specific program or acquisition contract otherwise recorded.

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- 47000 Purchase of Mobile or Fixed Equipment. To account for purchases of mobile or fixed equipment. Capital Project Fund only.
- 49000 Other Facilities Acquisition and Construction. Serves as a control for accounts concerned with the acquisition and construction of facilities not specifically classified otherwise. Emergency allocations for Capital Projects Funds are the only expenditures allowed in this category for the Capital Projects Fund.
- 50000 DEBT SERVICES. Activities concerned with the repayment of loans and payment of other items included in the definition of indebtedness or of debt service obligations.
  - 51000 Principal of Debt. Activities concerned with redemption of the principal of an indebtedness.
    - 51100 Bonds. The face value of bonds retired.
    - 51200 Temporary Loans. Repayment of the amount borrowed by way of a temporary loan.
    - 51300 Emergency Loans. Repayment of the amount borrowed by way of the emergency loan procedure.
    - 51400 School Bus Loans. Activities concerned with the repayment of the principal amount of loans for the purchase of school buses.
    - 51500 Bond Anticipation Loans. Repayment of the amount borrowed by way of the bond anticipation loan procedure.
    - 51600 Other Department of Local Government Finance Approved Debt. Repayment of principal on amounts borrowed for which unusual circumstances exist and the debt has been approved by the Department of Local Government Finance or in accordance with other statutory provisions.
  - 52000 Interest on Debt. Activities concerned with the payment of interest charges on indebtedness items.
    - 52100 Bonds. Interest paid or coupons redeemed on bonds (including paying agent fees).
    - 52200 Temporary Loans. Interest charges on temporary loans.
    - 52300 Emergency Loans. Interest charges on emergency loans.
    - 52400 School Bus Loans. Interest paid on loans negotiated at a bank for the purchase of equipment to transport children to and from school.
    - 52500 Bond Anticipation Loans. Interest charges on bond anticipation loans.
    - 52600 Other Department of Local Government Finance Approved Debt - Repayment of interest of amounts borrowed for which unusual circumstances exist and the debt has been approved by the Department of Local Government Finance or in accordance with other statutory provisions.

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- 53000 Lease Rental. Expenditures for payments on lease rental agreements with public or private holding companies, religious organizations, and with certain vendors.
  - 53100 Buildings - Principal. Principal payments for lease rental agreements involving buildings.
  - 53150 Buildings-Interest. Interest payments for lease rental agreements involving buildings.
  - 53200 Equipment - Principal. Principal payments for lease rental agreements with option to purchase for all types of equipment except pupil transportation equipment.
  - 53250 Equipment-Interest. Interest payments for lease rental agreements with option to purchase for all types of equipment except pupil transportation equipment.
  - 53300 School Buses - Principal. Principal payments for replacement of school buses through lease rentals.
  - 53350 School Buses - Interest. Interest payments for replacement of school buses through lease rentals.
  - 53400 Other - Principal. Principal payments not otherwise classified.
  - 53450 Other - Interest. Interest payments not otherwise classified.
- 54000 Advancements and Obligations. Activities concerned with the repayment of advancements or obligations.
  - 54100 Veterans' Memorial Fund - Principal. Activities concerned with reimbursing the school corporation's General Fund from its Debt Service Fund for principal amounts withheld from state support for the purpose of repaying the state for advancements from the Indiana Veterans' Memorial Fund for school construction.
  - 54150 Veterans' Memorial Fund - Interest. Activities concerned with reimbursing the school corporation's General Fund from its Debt Service Fund for interest amounts withheld from state support for the purpose of repaying the state for advancements from the Indiana Veterans' Memorial Fund for school construction.
  - 54200 Common School Fund - Principal. Activities concerned with reimbursing the school corporation's General Fund from its Debt Service Fund for principal amounts withheld from state support distributions to the school corporation's General Fund for the purpose of repaying the state for advancements from the Indiana Common School Fund. Includes construction and computer consortium advancements.
  - 54250 Common School Fund - Interest. Activities concerned with reimbursing the school corporation's General Fund from its Debt Service Fund for interest amounts withheld from state support distributions to the school corporation's General Fund for the purpose of repaying the state for advancements from the Indiana Common School Fund. Includes construction and computer consortium advancements.

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- 54300 Civil Aid Bond Obligations - Principal. Activities concerned with principal repayment of civil aid bond obligations of the civil unit issued for school construction but assumed by the school corporation through reorganization.
- 54350 Civil Aid Bond Obligations - Interest. Activities concerned with interest repayment of civil aid bond obligations of the civil unit issued for school construction but assumed by the school corporation through reorganization.
- 59000 Other Debt Service Obligations. Activities concerned with the payment of debt service obligations which are not specifically included elsewhere. Identify and appropriately title any accounts used in this classification.
  - 59100 Bond Registrars Fees. Expense attached to bond issue and its redemption, by the law requiring registration of bonds.
  - 59200 Bond Bank Fee. Expenses to participate in the Bond Bank which would otherwise be considered interest.
- 60000 Nonprogramed Charges. Activities concerned with payments of a nonprogrammed nature which are not otherwise classified herein. Identify and appropriately title any accounts used in this classification.
  - 60100 Transfers From One Fund to Another. All transfers from one fund to another fund, as detailed under Receipt Account No. 5200. The disbursements posted to this account (60100) should agree with receipts posted to account No. 5200. Also include Debt Service TBR Transfer Authorized by IC 20-40-9.
  - 60120 Self-Insurance.
  - 60200 Loans From One Fund to Another. Advancements or transfers from a fund with a sufficient balance to a fund with a depleted balance instead of negotiating a temporary loan with a bank. Such loans or transfers must be repaid to the fund from which advanced during the calendar year of such advancement.
  - 60300 Securities Purchased. Payment for securities purchased and other investments.
  - 60400 FICA Transfers – Co-ops. Social security transfers for co-ops only.
  - 60500 Debt Service TBR-Transfers ECA Only. Transfers authorized by IC 20-40-9 to Extra-Curricular Textbook Rental Funds.
  - 60600 Indirect Costs. Amounts authorized for payment to the General Fund of the school corporation, per approved rate, to reimburse for certain administrative costs.
  - 60700 Scholarships. Amounts for designated scholarships.



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**PART 7**

**CLASSIFICATION AND DEFINITION OF OBJECT ACCOUNTS**

**CLASSIFICATION OF OBJECT ACCOUNTS**

For the purposes of the manual and the prescribed accounting system for Indiana's public schools, the Object Accounts are separated into nine categories dependent upon their function or general purpose. They are identified by numerical designations related as closely as possible to those used in Financial Accounting for Local and State School Systems, Revised. Some classifications, as presented in Financial Accounting for Local and State School Systems, Revised, have been tailored to meet the special needs of Indiana, with respect to Indiana laws and state reporting requirements.

**DEFINITION OF OBJECT ACCOUNTS**

The objects are defined within each classification or program by the specific purpose which they served. These are identified by account titles basically comparable to those in Financial Accounting for Local and State School Systems, Revised, excepting those instances where greater detail is required because of Indiana laws or state reporting requirements.

**ACCOUNTING FOR OBJECTS**

Each transaction should be identified with the object category concerned. The following part identifies and describes each of the object classifications which you will be asked to summarize for reporting to the Department of Education.

**OBJECTS**

OBJECT means the service or commodity obtained as the result of a specific expenditure. Object categories are identified and described in the manual. Following are definitions of the major categories and subcategories.

**Personal Services - Salaries.** Amounts paid to both permanent and temporary school corporation employees, including personnel substituting for those in permanent positions. This includes gross salary for personal services rendered while on the payroll of the school corporation.

110	110	<u><b>Personal Services - Certified Salaries.</b></u> Amounts paid to employees who are required to be certified by the Professional Standards Board in order to engage in a contractual agreement with the school corporation. Administrative staff and instructional staff salaries are recorded here.
115	115	<u><b>Board Members.</b></u> Compensation paid to persons for serving as members of the governing body; does not include expenses or fringe benefits.

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<u>EXISTING</u>	<u>NEW 1-1-08</u>	
120	120	<u>Noncertified Salaries.</u> Amounts paid to employees of the school corporation who are classified as noncertified. These employees are not required to be certified as teachers by the Indiana Department of Education. Included here are the salaries of custodians, maintenance personnel, mechanics, bus drivers, secretaries, clerks, teacher aides, aides to librarian, etc.
130	130	<u>Temporary Salaries.</u> Full-time, part-time, and prorated portions of the costs for work performed by employees of the school corporation who are hired on a temporary or substitute basis to perform work in positions of either temporary or permanent nature. Substitute teachers are accounted for here. Certified and non-certified temporary salaries are classified here. Teachers on temporary contracts are recorded in Certified Salaries (110). Temporary Salaries will not be required for separate state reporting.
135	135	<u>Licensed Employees.</u>
136	136	<u>Nonlicensed Employees.</u>
140	140	<u>Overtime Salaries.</u> Money paid to employees of the school corporation in positions of either a temporary or permanent nature for work performed in addition to the normal work period for which the employee is compensated under non-certified and temporary salaries above. The terms of such payment for overtime are a matter of local regulation and interpretation. Overtime salaries will not be required for separate state reporting.
<u>Personal Services - Employee Benefits.</u> Amounts paid by the school corporation on behalf of employees (amounts not included in gross salary but in addition to that amount). Such payments are fringe benefit payments and, although not paid directly to employees, nevertheless are par of the cost of personal services.		
210		<u>Employee Retirement.</u> Contributions by the school to state and federal retirement programs. Included here are Social Security and Public Employees' Retirement Fund.
200, 210, 211	211	<u>Social Security-Noncertified.</u> Contributions by the school corporation for noncertified employees.
200, 210, 212	212	<u>Social Security-Certified.</u> Contributions by the school corporation for certified employees.
200, 210, 213	213	<u>Severance/Early Retirement Pay.</u> Contributions made by school corporations for these programs.
200, 210, 214	214	<u>Public Employees Retirement Fund.</u> Contributions by the school corporation for noncertified employees.

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<u>EXISTING</u>	<u>NEW 1-1-08</u>	
200, 210, 215	215	<u>Teacher Retirement Fund, Prior to 7-1-95.</u> Contributions by the school corporation for certified employees employed prior to 7-1-95.
200, 210, 216	216	<u>Teacher Retirement Fund, After 7-1-95.</u> Contributions made by the school corporation for certified employees employed after 7-1-95.
200, 210, 217	217	<u>Public Employees Retirement Fund</u> - Optional contributions.
200, 210, 218	218	<u>Teacher Retirement Fund</u> - Optional contributions.
200, 210, 220	220	<u>Employee Insurance.</u> Group life, health and accident insurance for employees. Also workmen's compensation insurance.
200, 210, 230	225	<u>Workers Compensation Insurance.</u> Contributions by the school corporation for workers compensation.
200, 210, 230	230	<u>Unemployment Compensation.</u> Contributions by the school corporation for unemployment compensation.
200, 210, 235	235	<u>Meals Provided.</u> Payment by the school corporation in accordance with "The School Administrator" Volume 157, March 2002
200, 210, 240 to 290	241 to 290	<u>Other Employee Benefits.</u> Employee benefits which have not been classified above.

Purchased Professional and Technical Services. Services that by their nature can be performed only by persons for firms with specialized skills and knowledge. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Included are the services of architects, engineers, dentists, medical doctors, lawyers, consultants, and teachers. It is recommended that a separate account be established for each type of service provided to the school corporation.

300, 311	311	<u>Instruction Services.</u> Nonpayroll services performed by qualified persons directly engaged in providing learning experiences for pupils. Included are the services of interns engaged in teaching activities.
300, 312	312	<u>Instructional Programs Improvement Services.</u> Services performed by persons qualified to assist teachers and supervisors enhance the quality of the teaching process. The category includes curriculum consultants, in-service training specialists, etc., not on the payroll.

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<u>EXISTING</u>	<u>NEW 1-1-08</u>	
300, 313	313	<u>Pupil Services.</u> Nonpayroll services of qualified personnel to assist pupils and their parents in solving mental and physical problems to supplement the teaching process.
300, 314	314	<u>Staff Services.</u> Services performed by qualified personnel to assist management either in the broad policy area or in the general operation of the school corporation. The category includes consultants, individually or as a team, to assist the chief executive in conference or through systematic studies.
300, 316	316	<u>Data Processing Services.</u> Services performed by persons, organizations, or another agency qualified to process data. The category includes those data processing services purchased from another agency or concern or specialists who are contracted to perform a specific task on a short term basis.
300, 317	317	<u>Statistical Services.</u> Nonpayroll services performed by persons or an organization qualified to assist in handling statistics. The category includes special services for analysis, tabulations, or similar work.
300, 318,	318	<u>Board of Education Services.</u> Services performed by qualified persons to assist the governing body of the school corporation in particular activities. The category includes the specialized services of legal counsel, counseling the governing body in employing a chief executive officer, counsel on tax policy, etc.
300, 319, 390	319	<u>Other Professional and Technical Services.</u> Services which are professional and technical in nature which have not been classified above.
 <u>Purchased Property Services.</u> Services purchased to operate, repair, maintain, and rent property owned or used by the school corporation. These services are performed by persons other than school corporation employees. Although a product may or may not result from the transaction, the primary reason for the purchases is the service provided.		
 <u>Public or Private Utility Services.</u> Expenditures for services usually provided by public utilities such as water, sewage, and garbage collection. The category includes those same services whether the utility company is public or private. Costs for telephone and telegraph are not included here, but are included in Communication (530 Object Area).		
300, 320, 385	411	<u>Water and Sewage.</u> Charges for water used in all buildings and on all grounds; also all charges for sewage disposal.
300, 320, 388	412	<u>Removal of Refuse and Garbage.</u> Expenditures for removing ashes, trash, garbage, etc.

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<u>EXISTING</u>	<u>NEW 1-1-08</u>	
300, 320, 389	419	<u>Other Public or Private Utility Services.</u> Expenditures for public or private utility services not classified above.
300, 320, 322	420	<u>Cleaning Services.</u> Services purchased to clean buildings other than those provided by school corporation employees.
300, 320, 323	430	<u>Repairs and Maintenance Services.</u> Expenditures for repairs and maintenance services not provided directly by school corporation personnel. The category includes contracts and agreements covering the upkeep of grounds, buildings, and equipment. Costs for new construction, renovating and remodeling are not included here, but are included in Construction or Buildings (450, 720, Object Area).
300, 320, 325	440	<u>Rentals.</u> Expenditures for leasing or renting land, buildings, uniforms, and equipment for both temporary and long range use of the school corporation. The category includes vehicle rental when operated by school corporation personnel, lease on data processing equipment, lease-purchase arrangements, and similar rental agreements. Costs for single agreements covering equipment as well as operators are not included here, but are considered elsewhere under Purchased Services [see Transportation (510), Repairs and Maintenance Services (430)].
500, 520	450	<u>Construction Services.</u> Includes amounts for constructing, renovating, and remodeling buildings or infrastructure assets paid to contractors. This account should also be used to account for the costs of non-permanent site improvements such as fencing, walkways, and roads that are related to buildings and building sites.
300, 320 326 to 329	490 to 499	<u>Other Purchased Property Services.</u> Property Services purchased which are not classified above.
<u>Other Purchased Services.</u> Amounts paid for services rendered by organizations or personnel not on the payroll of the school corporation (separate from Professional and Technical Services or Property Services). Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided.		
300, 330, 331, 333 to 339	510	<u>Student Transportation Services.</u> Expenditures for transporting children to and from school and other activities. Expenditures to persons or contract agencies for the purpose of transporting children to and from school. These include those expenditures to individuals or contractors who transport children or to employees or parents who transport children by way of a contract.

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<u>EXISTING</u>	<u>NEW 1-1-08</u>	
300, 330, 331, 333 to 339	511	<u>Student Transportation Purchased From Another School Corporation Within State.</u>
300, 330, 331, 333 to 339	512	<u>Student Transportation Purchased From Another School Corporation Outside the State.</u>
300, 320, 324	520	<u>Insurance.</u> Expenditures for all insurance on any type property owned or leased by the school corporation, liability insurance, and transportation insurance. Workmen's compensation is considered in Employee Benefits (220 - Employee Insurance).
600, 650, 652, 654	525	<u>Official Bond Premiums.</u> Expenditures for bonds guaranteeing the school corporation against losses resulting from the actions of the treasurer, employees, or other persons of the school corporation.
<u>Communications.</u> Services provided by persons or businesses to assist in transmitting and receiving messages or information. The category includes telephone and telegraph services as well as postage machine rental and postage.		
300, 340, 341	531	<u>Telephone.</u> All expenditures of the school corporation for telephone and telegraph services, including rental of telephone equipment, for all purposes except school-to-home telephone for home bound instruction.
300, 340, 343	532	<u>Postage and Postage Machine Rental.</u> Expenditures related to postage and postage machine rental.
300, 340, 344 to 349	533 to 539	<u>Other Communication Services.</u> Expenditures for Communication services other than those classified above.
300, 350	540	<u>Advertising.</u> Expenditures for printed legal notices in papers. These expenditures include advertising for such purposes as tax levies, bond sales, used equipment sales, and other objects. Costs for professional fees for advertising are not recorded here but are charged to Professional Services (319 Object).
300, 360	550	<u>Printing and Binding.</u> Expenditures for job printing and binding usually according to specifications of the school corporation. The category includes the design and printing of forms and posters as well as printing and binding of school corporation publications. Preprinted standard forms are not charged here, but are recorded under Supplies (611 Object Area).

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<u>EXISTING</u>	<u>NEW 1-1-08</u>	
300, 370	561	<u>Transfer Tuition to Other School Corporations Within the State.</u>
300, 370	562	<u>Transfer Tuition to Other School Corporations Outside the State.</u>
300, 370	563	<u>Transfer Tuition to Private Sources.</u>
300, 370	564	<u>Transfer Tuition to Educational Service Agencies Within the State.</u>
300, 370	565	<u>Transfer Tuition to Educational Service Agencies Outside the State.</u>
300, 370	566	<u>Transfer Tuition to Charter Schools.</u>
300, 370	569	<u>Transfer Tuition – Other.</u>
300, 332	580	<u>Travel.</u> Costs for transportation, meals, hotel, and other expenses associated with reimbursement for traveling on business for the school corporation.
600, 670-680	591	<u>Services Purchased From Another School Corporation or Educational Services Agency Within the State.</u>
600, 670-680	592	<u>Services Purchased From Another School Corporation or Educational Services Agency Outside the State.</u>
300, 390	593	<u>Other Purchased Services.</u> Amounts paid for services rendered by organizations or personnel not on the payroll of the school corporation (separate from Professional and Technical Services or Property Services). Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

Supplies. Amounts paid for material items of expendable nature that are consumed, worn out, or deteriorated by use; or items that lose their identity through fabrication or incorporation into different or more complex units or substances.

General Supplies. Expenditures for all supplies (other than those listed below) for the operation of a school corporation, including freight and cartage.

400, 411	611	<u>Operational Supplies.</u> Expenditures for all supplies for the operation of a school corporation, including freight. Types of supplies included here are office, instructional, custodial, maintenance, etc.
400, 412	612	<u>Tires and Repairs.</u> Charges for repairs and replacements of tires and tubes.
400, 413	613	<u>Gasoline and Lubricants.</u> Cost of gasoline, oil, grease and gear lubricants.

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<u>EXISTING</u>	<u>NEW 1-1-08</u>	
400, 414	614	<u>Food Purchases.</u> Cost of food.
400, 415	615	<u>Other Supplies.</u> Expenditures for Supplies not classified above.
300, 381	621	<u>Heating and Cooling for Buildings - Electricity.</u> Electricity used in heating and cooling all school corporation owned buildings.
300, 382	622	<u>Heating and Cooling for Buildings - Gas.</u> Gas used in heating and cooling all school corporation owned buildings.
300, 383	623	<u>Heating and Cooling for Buildings - Fuel Oil.</u> Fuel oil used in heating and cooling all school corporation owned buildings.
300, 384	624	<u>Heating and Cooling for Buildings - Other Energy Sources.</u> All other energy sources used in heating and cooling all school corporation owned buildings.
300, 386	625	<u>Light and Power - Other Than Heating and Cooling.</u> Expenditures for electric current for all purposes used in school corporation, except for heating.
300, 387	626	<u>Gas - Other Than Heating and Cooling.</u> Expenditures for gas for use for all purposes except for heating or cooling buildings.
400, 420	630	<u>Textbooks.</u> Expenditures for adopted textbooks which are purchased for pupils or groups of pupils, and resold or furnished free to them. The category includes the cost of workbooks, textbook binding or repairs, as well as the net amount of textbooks which are purchased to be resold or rented.
400, 430, 560	640	<u>Library Books.</u> Expenditures for regular or incidental purchases of library books available for general use of students including any reference books, even though such reference books may be used solely in the classroom. Also recorded here are costs of binding or other repairs to school library books
400, 440	650	<u>Periodicals.</u> Expenditures for periodicals and newspapers. A periodical is any publication appearing at regular intervals of less than a year and continuing for an indefinite period.
400, 450 to 490	660 to 689	<u>Other Supplies and Materials.</u> Expenditures for all other supplies and materials not included above.

Property. Expenditures for acquiring capital assets, including land, existing buildings, existing infrastructure assets, and equipment.



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500, 510, 515 570, 590	710	<u>Land and Easements.</u> Expenditures for the purchase of land and easement rights.
500-530 570-590	715	<u>Improvements Other Than Buildings.</u> Expenditures for the initial and additional improvement of sites and adjacent ways after acquisition by the school corporation consisting of such work as grading, landscaping, seeding, and planting of shrubs and trees; constructing new sidewalks, roadways, retaining walls, sewers and storm drains, installing hydrants; initial surfacing and soil treatment of playgrounds and tennis courts; furnishing and installing for the first time, fixed playground apparatus, flagpoles, gateways, fences, and underground storage tanks which are not parts of building service systems; and demolition work. Special assessments against the school corporation for capital improvements such as streets, curbs and drains are also recorded here.
500, 520 570-590	720	<u>Buildings.</u> Expenditures for acquiring existing buildings. Included are expenditures for installment of lease payments (except interest) that have a terminal date and result in the acquisition of buildings, except payments to public school housing authorities or similar agencies. Expenditures for the contracted construction of buildings, for major permanent structural alterations, and for the initial or additional installation of heating and ventilating systems, fire protection systems, and other service systems in existing buildings are record under object 450.
500, 540 570-590	730	<u>Equipment.</u> Expenditures for the initial, additional, and replacement items of equipment, such as furniture and machinery.
500, 550 570-590	731	<u>Vehicles.</u> Expenditures for the purchase of conveyances to transport persons or objects.
600, 690, 691 570-590	741	<u>Computer Hardware.</u> Expenditures for both administrative and instructional uses. Computer hardware includes Central Processing Units (CPUs) and other digital equipment (excluding peripherals and telecommunications equipment) that may be necessary to operate a school. Monitors and network cards are included. Items that attach to the network for the primary purpose of accessing or using the CPUs such as network workstations would also be included here (dumb terminals, personal computers, etc.)
600, 690, 692 570-590	742	<u>Distance Learning Equipment.</u> Expenditures for contracts for services that relate to the operation of distance learning equipment. Included may be expenses directly related to distance learning including specialized equipment necessary to participate in distance learning programs. Service contracts such as "Vision Athena", "Classroom Content", and the "Indiana ONLine Academy" would be included.

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- |   |     |  |
|---|-----|--|
| 600, 690, 693<br>570-590  | 743 | <u>Wireless Equipment.</u> Expenditures for all wireless equipment that may be used for Local Area Network (LANs), Wide Area Network (WANs) and other uses, including room systems. Wireless equipment may include towers, broadcast equipment (airwave), and any other equipment that is used in either sending or receiving a wireless signal.   |
| 600, 690, 694<br>570-590  | 744 | <u>Connectivity.</u> Expenditures for initial installation and ongoing costs of all circuits used to connect buildings and classrooms within a school corporation. Included also is Internet, and any connection, except for wireless, that serves to connect the LAN/WAN. Ongoing as well as one time costs are included. Cabling to classrooms, between buildings, and ongoing costs (non-personnel) to provide support is included there. |
| 600, 690, 695   | 745 | <u>Telecommunications Equipment.</u> Expenditures for telecommunications equipment, including routers, hubs, switches, main distribution facilities and intermediate distribution facilities are included here. Included also is equipment needed for voice communications that may be leased or purchased by the local school corporation.  |
| 600, 690, 696   | 746 | <u>Other Technology Hardware.</u> Expenditures for other technology hardware. Peripherals such as printers, scanners, web cameras, etc. are included. Expenditures for Personal Digital Assistants (PDAs) and other digital equipment are included here also.  |
| 600, 690, 697   | 747 | <u>Content.</u> Content can be described as any software, application systems, or productivity applications that are needed in the operation of a school, including classroom management software, instructional management systems, administrative systems, and other purchase or license/fee related costs. Excluded are video and distance learning contracts and service agreements.   |
| 600, 690, 698   | 748 | <u>Professional Development.</u> Training expenditures for technology related development of teachers, administrators and other staff.   |
| <u>Other Objects.</u> Amounts paid for goods and services not otherwise classified above. This includes expenditures for the retirement of debt, the payment of interest on debt, the payment of dues and fees, purchase of investments, payments of service charges, and allowable amounts paid for band uniforms. |     |  |
| 600, 640  | 810 | <u>Dues and Fees.</u> Expenditures or assessments for membership in professional or other organizations or associations or payments to a paying agent for services rendered.   |

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600, 653, 654      820      Judgments Against the School Corporation. Expenditures from current funds for all judgments (except as indicated) against the school corporation that are not covered by liability insurance, but are of a type that might have been covered by insurance. Only amounts paid as the result of court decisions are recorded here. Judgments against the school corporation resulting from failure to pay bills or debt service are recorded under the appropriate expenditure accounts as though the bills or debt service had been paid when due.

Debt Related Expenditures. Expenditures which are from current funds to retire serial bonds, emergency loans and temporary loans. Also expenditures from current funds for interest on serial bonds, lease with option to buy, emergency loans and temporary loans.

600, 660      831      Redemption of Principal. Expenditures to retire bonds (including current and advance refundings) and long-term loans.

600, 660      832      Interest. Expenditures for interest on bonds or notes.

600, 620, 621      871      Bank Service Charges.

600, 620, 622      872      Late Payments. On contracts, etc., where permitted by law.

600, 630, 631      873      Seldom or Non-Recurring Purchases. Expenditures for items purchased not qualified to be included as capital outlay. Includes band uniform purchases.

600, 645      875      Awards. Expenditures for all types of authorized awards.

600,  
670 to 680      876 to 899      Miscellaneous Objects. Amounts paid from all other expenses not classified above.

Other Items. Used to classify transactions that are not properly recorded as expenditures/expenses but require control and reporting by the school corporation.

700      910      Transfers. This object category does not represent a purchase; but is used as an accounting entry to show that funds have been handled without having goods and services rendered in return. Included here are transactions for interchanging money from one fund to the other and for transmitting flow-through funds to the recipient (person or agency).

600, 610      920      Investments. Expenditures for purchase of investments.

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